File No. 2466/04
Serial Nos. 1 to 6

1907–8

GENERAL AND REVENUE SECRETARIAT.

(Gl. Finance

Part A: Manuscript
for August

Serial Nos.

Scheme for the training of officers in Treasury work.

FILE HEADING.

Treasury Staff pursuing the
account-Test to improve the Numbers
of the Treasury work.

The Secretary to the Board

No. 462 Dated 10.12.04 Received 17.12.04

6 &	Enclos. 1	Spare Copies.	Serial No. 1.

BRIEF ABSTRACT OF LETTER.

Submits for information of Genl Copy
of letter No 242 of 25-11-04 to 329 of 10-10-03
from the Treasury to the Secretary
to the Board.

NOTES AND ORDERS.

In Genl order No 2127-53
2127m 58808-4 of the 4th
October 1904 it was directed that
the Secretary should keep from
the responsibility to the Treasury &
and insist on the insertion of the

Treasury staff pointing the
accounts to improve the
knowledge of the Treasury work
in connection therewith the
Treasurer's report that the
said Treasury work is comparatively
heavy and that none of the
Treasury staff be pointed
to account test and suggest
that it is desirable that the
Comptroller may be requested
to depute from his office an
experienced Accountant for
some time to do duty in the
said Treasury office and that
the present Head or Sr. Accountant
may be ordered to be trained
in the Comptroller's office and
requested that if possible
the Accountant H. Hunter
Rao may be deputed from the
Comptroller's office.

Submitted for orders.
I suggest we should be
a clear & distinct
order as at in future
having passed the account
test should be invariably
4/4/05

Comrs and bring by any
observations respecting the
Account. All the Comptr
to forward the draft
rule. Meanwhile we may
observe that the arrangement
made respecting the Dy Comrs
deserves consideration.

17.1.05 (Mitra)

Draft sent.
18.1.05
Off'g Sec'y
19-1-05
BK 20/1/05
20/1/05
Passed
20.1.1905

To the Comptroller
No: H 4839 dated 30.1.05
Forwards a copy of the Dy Comr's letter
together with its enclosures, States tha
Govt deem it necessary to frame a rule
calling upon the Treasury officials to
pass the local account examination
and directing the Dy Comrs not to emp
in the Treasury in future any who has
not passed the Account Test; requests
to favour Govt with a draft rule on the sub
and adds that the proposals and suggestio
made by the Dy Comr for improving the efficiency

of the Treasury staff are deserving of
Consideration
o the Dy Comr, Mysore Dist.
No: H 4840 dy 30.1.05
Forwards Copy of the above for information
From the Comptroller
No: 4941/1009 dy 8.3.05
States that he does not Consider
t of so much importance that the Govt
should insist on the Treasury Subordinate
passing the account examination as that
they should insist upon the Treasury Offic
passing it and observes that there is serio
bjection to a clerk from his office being
ent to the Mysore Dt Treasury

Submitted for orders
7/8/05 The comptroller ma
that it is not so much
that the Treasury Officials
must be required to
pass the accounts themselv
as the Treasury Officers.
Since orders have alread
been communicated to
myself to depute I think
it is not apt to change
the same. The Treasury Officers
the Treasury will not be
any harm a knowled

of the Treasury rules & acc
code on the part of the
offs will go a great wa
to facilitate the easy
working of the Treasury
establ^t according to
the recent rules, & ~~labo~~
the audit cases are also
to acquaint themselve
with Treasury work,

The causes which, acc
the comptroller, were
responsible for part of de
is contributing to the inefficie
ency of the Treasury adm
istration are :-

1) Frequent changes
of the Officers in charge
of Treasuries

2) Placing young & in
experienced Officers in
charge of Treasuries,

3) Insufficient acquaintan
with the system of Treasu
rules on the part of
the Rev. Officers

4) absence of proper
inspection of the Treasurie

The Treasury officers may as suggested by the Comptroller, be required to pass an examination in the Codes. The training which assistant Comrs are required to undergo in the Comptroller's Office, to enable them to qualify themselves for discharging efficiently the duties of a Treasury Office will not, as pointed out in File No. 131 - (vide my note of this date thereon), be of any practical utility.

As regards the subordinate Treasury staff being required to pass the examination in the Codes, the Comptroller does not think it absolutely necessary to enforce it as the work of the clerical staff is of a comparatively routine nature, and does not require the employment of men of superior intelligence, and any one with average intelligence and application in this work may become a useful Treasury clerk, under the direction of a competent Treasury officer. An examination in the Civil Account Code without practical application of the rules therein laid down will, I admit, be of little use, but it is a question for the consideration of Government whether the Treasury officials should

see the rules practically applied will not-
-use to better advantage a Knowledge of
the Code

In regard to the last para of the
Comptroller's letter re 1) deputing a few ex-
-perienced accountants of the Comptroller's
office to the Treasury to instruct the Treasu
officials and 2) training the head ac-
-countant of each treasury in the Comp-
-troller's Office, the question had engaged
my serious attention for the past one yea
when I was in charge of the Treasury Ac-
-count department of the Comptroller's
office. While strongly deprecating the
proposal to training the treasury offici
in the Comptroller's Office, I am strongly ad-
vocated the deputation of a few experien
accountants of the Comptroller's office
to distant Treasuries, and it was on
my suggestion that Mr. Eagles, the late
Comptroller, adverted to it in his report
on the working of the Treasuries for the
year 1903-04, which with my draft
review thereon is now before Government.
While I fully recognize the force of the
argument put forward by the Comptroller
I beg to be permitted to state that what

Serial No.

I advocated was the imparting to Treasury officials of such training as will render them more efficient in their own sphere of duty, and secure the speedy despatch of the lists of payments with the vouchers, and the cash accounts with the subsidiary statements, the wonderful delay in the submission of which has been one of the main causes of retarding the progress of work in the Account Office.

From the reports on the working of the Treasuries submitted to Government from time to time it will be observed that no amount of written instructions and circular letters issued from the Account office for preventing undue delay in the preparation and submission of the various returns, had produced any effect. It was to remedy this evil that I suggested the proposal which was meant merely to substitute oral instruction for written instruction.

If our Treasury Officers had passed an examination in the Cash Account Code and possessed the qualifications which would render them "Competent Treasury Officers" as contemplated by the Comptr

Serial No.

safeguard) by proposing at the same time that the training contemplated should be under the occasional personal supervision of the Officer in charge of the Treasury Account Department of the Comptroller's office. I am however inclined to attach greater weight now to the objection raised by the Comptroller as the opinion expressed is that of an officer who hails from British India with a wide experience of questions relating to Treasury Administration. The result of experience in these matters should necessarily overrule any criticism based on theory.

In para 2 of his letter the Comptroller has enumerated the causes which have led to inefficient Treasury Administration, and thinks it expresses the necessity of imparting the knowledge of the officers in immediate charge of the Treasury of the system of accounts. The question deserves careful attention and the adoption of measures proposed by the Comptroller for securing the efficient administration of Treasuries is absolutely necessary.

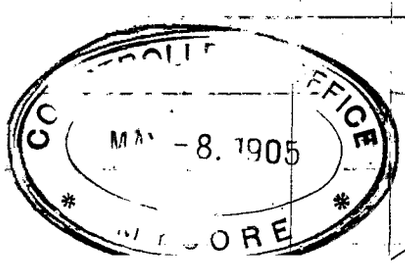
Initd Secy
4
3-4-05

General and Revenue Secretariat.

File No. 246 of 1904-5

Serial No.

No 15 Dy. 4/8/05



I am sorry this case has been delayed in preparing a complete Scheme of the training which appies should undergo before being placed in charge of a Treas

Schemes had recently been issue by the Govt of Madras for the findin of their appies in consultation with the Accountant General Madras an I obtained copies of the Madras or to frame the rules for Mysore on ex actly the same lines ...

I would exclude "District Treasu from the list given in the Govern Dated's minute of 4-5-05. Their work consists in entering in a simple Cas book without much detail, the cash receipts and payments in the order i which they are made and it is no necessary in their case to have the e elaborate rules either in the C.A. cod or in the Mysore Regulations.

As regards the other appies, I thi Taluk Sheristadars & Head Accoun ants should always pass the Local Account Test Examination but the need not be required to show the

Serial No.

They should during the period of training be attached to the District Treasury and should learn their work under the direction of the Treasury Head Accountant in the Treasury office. Every facility should be given them to learn the work of the several departments of the Treasury and the Treasury office should not only associate the men with the Head Accountant or other officers in their work but should also test them from time to time by giving independent charge for a day or two. Before they are recommended for permanent appointment in independent charge of the work, the Treasury officer under whom they received their training should satisfy the Collector in writing of the District that the Sheristadar or Head Accountant, as the case might be, has been given every facility for learn

his work in the several departme
of the Treasury and that he is fit to be
placed in independent charge.

× For Dy Auditors, Auditors,
Extra Asst Commissioners and Assistant
Commissioners, I submit a complete
Scheme in the accompanying draft.
As above stated, the scheme is
exactly the same as that ac-
cepted for ~~ordering~~ similar cla
of offices in Madras.

W. Bruce
4.8.05

Submitted for orders to the Secretary Board

7/8/05 Asst Secy 9.8.1905
AK

8060/9.8.05 8028/ 9.8.05 9.8.05

As the Commissioner is
being appointed member
of the Council

10.VIII.05

To the Registrar for circulation.

11.8.1905

12.8.05 12-8-05
MGCPB—10,000—31-8-04. Ordered that this be circulated

along with the rules & the forms for the administrative promotion of Offrs in all the Depts. So this should be sent to the Dy. Secy.

It was also ordered that the Comptroller might be requested to get a copy of the rules on this subject in Madras.

[illegible]
6-9-05

6/9/05
[illegible]

6-9-05

Rlet to the Dy. Secy.

6/9/05 1) The rules are under preparation
[illegible] 2) Please depart to see the order of the Comptt
[illegible] & then return the file to me.
[illegible]
Dy. Secy.

8/9/05

8-9-05

Passed
11-9-05.

The qualifications proposed have been incorporated in the draft rule prepared by me, & sent to Secretary.

11-9-05

Received from Secy on 30/9/05

The rules &c: applied &
procedures in the public
service of those which are
asked to prepare some
times back are nearly rea
As there is much manu
& some statements, I
shall, if you approve,
have the matter placed
in type, & printed in
book manner.

Yes; thanks; I hope
the Comptroller's proposal
for £4m for this we
are also before you

11.9.1905

This was before the Council pr confirmg with the Rules for the admission of Candidates into public Service, and pro-motion of officials, in all the Depart-ments of the State. But only the rules re-lating to the Revenue Department ha been passed and issued, the general question being reserved for consideratio separately. This may therefore be sent back to Br. II for obtaining the Secretary's orders on the pending questi

20.9.06

21/9

Lo Branch II

21/9

Submitted

11.8. 24/9/06.

(1) Please put up these pa

(2) I believe the "Local Service Rules" are under revision.

Please put up the file on the subject if available

Branch I for compliance

24.9.06

21/10 To B-IV for their compliance

The file was sent to the 1st Sec on 22/9/1

G.R.S. 12]
General and Revenue Secretariat.

Govt. Fin. File No. 246 of 1905

Serial No.

In the draft notification his suggests that Amildars & Dy Amildars & Treasury Head Accountants should pass the Account Test. The recent revenue subordinate Service Rules already provide for Taluk Sheristadars and certain others passing the same Test.

Into K.S.C. 31.10.06.

To Branch II for needful action. The file re. Revision of the Rules regarding Local Service Examns in which they Secy has passed the above orders has been sent to Branch III for preparing a Kannada Translation of the Rules.

Kannada 7/12/06

Submitted with a draft for approval

K.S. 8/12/06.

GK 12/12/06

Serial No.

The points discussed in this file are the following:—

(1) the training of the Treasury Officers in treasury work.

(2) the enforcement of the Account Test as a qualification in persons to be appo as Amildars, Deputy Amildars, Treasu Head Accountants Taluk Sheristedars and Treasurers.

The Comptroller considered it unnecessary to make it obligatory on ~~the~~ Treasurers to pass the Account Examination and re-commended that the Examination may be of two Standards — a higher and a lowe the Assistant Commissioners, Amildars, an Deputy Amildars being required to pass the former and the rest the latter.

The new Civil Service Rules provid for Assistant Commissioners receiving a Course of training in accounts in the Comptroller's Office and as stated in the Secretary's note dated 31-10-06 Supra, it i considered unnecessary to insist upon their passing an Account Examination i addition to the several other Examinations they are required to pass. ~~The new Civil~~ Service. The new Local Service Examinat

Serial No.

Treasury Head Accountants the practical course recommended is from 6 to 12 months. It is doubtful if it is possible to allow this long period for one to pick up the details of Treasury work. In many cases the Official to be appointed as Head Accountant may be a member of the Treasury Staff or may have at some time worked in the Treasury and acquired sufficient knowledge of the details of treasury work. In the case of a man perfectly new to the treasury work a long period of probation as suggested by the Comptroller may be necessary. The necessity for a preparatory training and the period during which such training should be undergone, depend therefore on the qualifications of the candidates selected for the appointments of Treasury Head Accountants and Taluk Sheristedars. While it may be laid down that a thorough knowledge of the details of the Treasury work should be a Sine Qua non in all officers entrusted with treasury work, the details regarding the period of training etc, it seems better to leave to the Deputy Commissioners and the Revenue Commissioner.

G.R.S. 12]

General and Revenue Secretariat. | Gen. Fin. File No. 246 of 1904

Serial No.

The suggestions of the Comptroller in this respect may be communicated to the Revenue Commissioner for observance with such qualifications as the circumstances of each case may call for. In the case of new officers it may be directed that the training S.P. be exactly as laid down by the Comptroller.

Sub. to Secy

Mch 12/12/06

No 1148 15-12-06 Que: as per list

Referred to the Revenue Commissioner for observations on the suggestions made by the Comptroller in regard to the training & Accts Exam. &c.

Chandavalle Asst Secy

14/12/06 Dec 16/12

Secy 16/12/06

UNOFFICIAL NO: 46

I am of opinion that the Treasurer should also be required to pass the Accounts Examination as he is a highly paid official and may sometimes have to help in the Head Accountant's work during his brief absence. I would also recommend that the Government may with advantage rule that a pass in the Accounts test should be taken into consideration in regulating promotion in the Treasury Staff.

GPB—50,000—23 10-05

G.R.S. 12]

General and Revenue Secretariat.

Fin. Fin File No. 246 of 1904-5.

Serial No.

When I was Comptroller, I had commenced the practice of occasionally sending suitable Accountants from the Comptroller's office on promotion to the District Treasury and taking others in their stead from the said Treasury. In this way while the efficiency of the District Treasury was enhanced, the men in the respective offices had no cause to feel aggrieved as officials were exchanged. The suggestion of the Comptroller for insisting on 6 months' or one year's probation for Head Accountants is likely to be found inconvenient in practice unless it be done in the way of exchange proposed above.

We cannot insist too much on the rule that officers appointed as District Treasury officers should be men of some experience and possess a good knowledg of accounts and that the Amildars and Taluk Sheristedars should not only have a knowledge and practical experience of the Account Department but must be compelled to pay proper attention to the details of the Treasury. In the case of the last three officers indifference and delegation of important work to subordinates are even more responsible for the delay and inefficient discharge of Treasury business than want of previous knowledge and experience of accounts.

Revenue Commissioner.

17th December 1906.

for Secy

Submitted for orders.

K.S. 20/12/06

Secy 22/12/06

GPB—50,000—23-10-05

G.R.S. 2]

General and Revenue Secretariat.

Gen File No. 246 of 1904

Serial No.

What they are wise to ~~pick~~ up in the course of actual work.

This is a Council matter, & the papers are recirculated.

29.12.06

Jafferwith Thackeray

15.2.07

I concur. The views of the Revenue Commr are sound and may be accepted

16.2.07

Recd back with Under Secy's Bakhamaram Nos D.O. 97-5-07

Extract from the Proceedings of the 168th *Meeting of the Council of His Highness the Maharaja, held at* Bangalore *on the* 10th June *190* 7

II. (Clauses v and viii of Schedule).

Subject:- Rules for the training of officers in Treasury work.

O P I N I O N.

As it is found impracticable to make provision for training Deputy Amildars and Amildars, and candidates eligible for such appointments, in Treasury work before they are placed in charge of Taluk Treasuries, it is considered sufficient to insist on their passing the Account Test (as has already been done), the more so because the transactions in Taluk Treasuries are relatively simple.

The Madras Rules, on which the draft Rules are based are applicable only to Deputy Collectors. The course of training prescribed in the draft Rules may likewise be confined to Assistant Commissioners, the Rules being modified accordingly and passed.

Sd. V.P.Madhava Rao,
Dewan of Mysore.

5173/14/5/07

"Extract"

Secretary to Government.

Submitted to His Highness.

With a view to adopting measures for securing the efficient administration of Treasuries in the State, the Comptroller was requested to submit a complete scheme for the training of officers and officials in Treasury work. He has accordingly submitted a scheme which deals with

I the enforcement of the Accounts Test as a qualification in persons to be appointed as Assistant Commissioners, Amildars, Deputy Amildars, Taluk Sheristedars, District Treasurers and Treasury Head Accountants; and

II the training of Treasury officers and officials in Treasury work.

I. As regards the Accounts Test, his proposals are as follows:-

(1) Assistant Commissioners, Amildars, Deputy Amildars, Treasury Head Accountants and Taluk Sheristedars to be required to pass the test.

(2) Treasurers need not be required to pass the test.

(3) The examination to be of 2 standards, the

higher standard for Assistant Commissioners, Amildars and Deputy Amildars; and the lower standard for others.

As for (1), the Civil Service Rules provide for Assistant Commissioners receiving a training in Accounts in the Comptroller's Office, and it is now proposed to give them a training in District Treasuries for 4 to 6 months. It is therefore considered unnecessary to add an examination in Accounts also to the already large number of examinations they have to pass. As regards the other officers referred to, the new Local Service Examinations rules make it obligatory on them to pass the Accounts Examination.

As for (2), the Revenue Commissioner thinks that Treasurers also should be required to pass the Accounts Examination. But as pointed out by the Comptroller, Treasurers have not much of accounts to deal with, and they need not be required to pass the examination.

As for (3), since it is not proposed to insist on the Accounts Test in the case of Assistant Commissioners, it is considered unnecessary to complicate the Local Service Examinations rules by prescribing Higher and Lower standards for the Accounts Examina-

in the manner proposed by the Comptroller.

II. As regards practical training in Treasury work -

(1) The Comptroller recommends an ordinary practical course of training for 6 to 12 months for Taluk Sheristedars and Treasury Head Accountants; and

(2) he has submitted a draft of rules for specially training Assistant Commissioners, Amildars and Deputy Amildars in Treasury work, on the lines of the rules in force in the Madras Presidency.

The passing of the Accounts Test has already been laid down as a necessary qualification for the posts of Head Accountant and Taluk Sheristedar; it is therefore considered unnecessary to prescribe any practical training for these officers other than what they are sure to get in the course of actual work.

The draft rules for training Assistant Commissioners, Amildars and Deputy Amildars have been discussed in Council and the Council is of opinion that the course of practical training may, as in Madras, be confined to Assistant Commissioners, as it is impracticable to make provision for such training in the case of Deputy Amildars and Amildars and candidates eligible for such appointments. It is also considered that the training may be dispensed with in the

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Scheme for the training of Officers in Treasury work.

Order.

Approved

~~K R W~~

8/7/07

9/7/1907 Bombay

CSB

10/7/07

Secretary

I am advised
that para 17 of the
aft[illegible] rules -
"Talent balances at the
St. Trs ~~Acte~~ seems to
convey no meaning:
the compltr. may perhaps
be corrected

ku
10/7

I for one
cannot
pass it
MG
19/7

Will - Please look into this
before issue CBR/10/7

Some words have apparently
been omitted in the para
referred to by Mr. Matthan's
the omission must be in
the beginning - I have inserted
the necessary words, in pencil.

[illegible] 20/7/17
the draft
must be corr

[illegible] Section
[illegible]

and Secy)
The file may be sent to
the Fin[illegible] Secy for information & the
order issued from the Rev Branch
matter being an administra-
[illegible] at branch - [illegible]
Mr. Bleased to
[illegible]

14.7.17

G.R.S. 12]

General and Revenue Secretariat.

Gen. Fin File No. 246 of 1904

Serial No.

Typed copy of the draft is submitted.

30.7.07

Dewan

31/7/07

5712

31.7.07

Issue

31.7.07

To the Comptroller, Revenue Commissioner and Deputy Commissioners.

No: R 1031-40 dated 7th August 1907

Directs with observations that the course of practical training in treasury work be, as in the Madras Presidency, confined to Assistant Commissioner only & issues rules for their training

GENERAL AND REVENUE SECRETARIAT.

Matter for Council Meeting to be held on

at

C. 1226.

Subject.

Scheme proposed by the Comptr
for the training of Taluk Shirastadars
Dt Treasury Head Accountants, Amildar
Deputy Amildars and Assistant Comm
in Treasury work, the officers being
required to pass ~~the Accounts Test~~ in
the Higher Grade, and the officials, in
the lower Grade of the Account Test

Circulated to Councillors.

By Order,

12.8. 1905.

Secretary.

Rajamanthra Pravina
C. Sreenivasaraigar Esqr.
First Councillor

Seen
16/8/05.

Rao Bahadur
C. Madiah Esqr
Second Councillor

Seen
17/8/05

To Council
15.8.1905

II
Dec (1)(11)
46 of 04 4.12.04

1904

~~189~~

D.2448

From

M. Kantaraja Urs Esqr B.A.

Deputy Commissioner

Mysore District

To

B. R. Venkataravadanayya Esq

Secretary to the Govt. of Mysore

General Secr. Department

Dated 10/14 December 1904.

Despatched

Received

General No. 462

No.

Enclosure No. 3.

Forwards Copies of letters received from the Treasury Asst Comr. Mysore dist re the working of the staff of the Treasury Establishment.

Commissioner's Office
Mysore District.

Dated 10-12-04

From M. Kantha Raja Urs. Esqr
Deputy Commissioner
Mysore District.

To B. K. Venkatalarada Iyengar Esqr:
Secretary to the Govt of Mysore
General and Revenue departments

Sir

Referring to Govt memo no:
FR 2127-33 of the 4th October 1904 giving
Genl Fin 588-03-4
cover to copy of Govt Proceedings directing that the Deputy Commissioner should bring home the responsibility to the Treasury Assistant and insist on the members of the Treasury staff passing the account test- to improve their knowledge of the Treasury work, I have the honor to submit herewith for the information of Govt- Copy of letter no: 292 of the 25th Nov 1904 received from Mr C. Krishna Rao Treasury Assistant Commissioner, Mysore together with copy of his letter no: 329 dated 10th Dec- 1903 from which it will

be seen that the District Treasury work
none of
here is comparatively heavy and that the
Treasury staff has passed the Accounts
test of the Mysore Local Service Accounts
Under the circumstances, herein represented
I think it is desirable that the Comptroller
may be kindly moved to depute from
his office an experienced Accountant
for sometime to do duty in the District
Treasury here as requested by the
Treasury officer. The present Head or
Deputy Accountant may be ordered
to be trained in the Comptroller's Office
If possible the Accountant named
by the Treasury Assistant Commissioner
may be deputed from the Comptroller's
Office.

I have the honor to be
Sir
Your most obedient Servant

Deputy Commissioner
& Mysore.

From

C Krishnaraju Esqr

Treasury officer

Nagore District

To

N Mantaraj Avl Esqr B A

Deputy Commissioner

Nagore District

Dated 25th November 1904

Sir, With reference to your memo dated the 5th October 1904 on Government memo No. 2127-33 Fl. 588-03-04 dated the 4th October 1904, I have the honor to bring to your notice that none of the officials of the District Treasury "Establishment" has passed the Account Test. This, I am inclined to consider, is owing to the want of advancement in the Department, as the prospect at present, is very limited. I therefore beg to reiterate my proposal to grade the Accountants as is done in the Comptroller's office and the Public Works

proposal, he may be detailed to this District, for some time. He must be ordered to bring with him a file of Comptroller's Standing orders with a set of all receipting forms in use in the financial department in the State, as I find no trace of such in this Treasury record.

5. I believe you are aware that I have been doing my best to get through the work amidst such difficulties. But I regret to say that it is impossible for me to work satisfactorily with the present inexperienced staff.

6. The original Government proceedings above referred to is herewith returned.

I have &c

Signed/ C Krishna Rau

Treasury Officer

Mysore Dist

"Copy"

Illegible

Deputy Commissioner

Mysore District

Department, so that they may have for
ncouragement to pass the Account test exam
nation and turn out good work.

2. The work in the district Treasury
Comparatively heavy and has also been
on the increase of late. The accounts o
almost every department of the State ar
being audited in the Comptroller's office w
separate establishments for each departmen
accounts. The details for these accounts ar
have to be worked out by the present ab
over worked district Treasury establishment
with limited number of hands, as a conse
quence of which the work falls in arrear

3. The present ledger work comprising
of 826 Columns under receipts and 96
under disbursements with Cash and Tr
ransactions, has become very laborio
and takes away lot of time. I woul
therefore suggest that these forms may
simplified if they can be done so. I a
of opinion that the two columns (Ca
and Transfer) may with advantage be

Converted into one, unless they are tech
cally wanted in the financial department
This work is now distributed among two
full time accountants and two others - bo
Such an arrangement it has been found
difficult to submit the monthly accounts in
due time - It is therefore very essential
that this important branch of the district
Establishment should be efficiently and
sufficiently strengthened without which no
Satisfactory work can be turned out -
As already proposed by me I beg that
the Comptroller may be moved to detail
one of his experienced accountants for
some time in order to enable me to bring
the district Treasury establishment into
some working order - In this connection
it may not be out of place, if I should
ask for the services of one A. Muthiah
who was my Treasury Head Accountant
at Chitaldoorg, while I was there, and
who is now employed in the Comptroller
office - He knows the Treasury work well
and should the Comptroller approve of my

Please let this
Conference ...

25-1-50

Ref

—

... regard. This will be ex-
-tained in the office & the copy of the
letter received from the Dy Comm.
will be sent to the Complainant

BK
30/1

Letter No. 329 dated 10th October 1904

from the Assistant Accountant in charge of District Treasury Mysore, to the Deputy Commissioner Mysore District.

"I have the honor to bring to your notice that none of the accountants in the present District Treasury ~~District~~ establishment have passed the account test, nor or they well Conversant with the Treasury accounts. I gave them a fair trial, but they do not seem to improve and realise the responsibility of their work in Carefully checking and Compiling of the accounts for the submission to the Comptroller on or within the prescribed dates. I would therefore beg to propose that the present Head and Deputy accountants be sent to the Comptroller's office for a good training and two good and experienced accountants

be detailed from the Comptroller's Office
to bring up the accounts to some or
and train them as minor accountants.
They may be sent back on return of
the Head and Deputy Accountants
from the Comptroller's Office duly
trained & certified, so that they may
know exactly what their duty is. Should
my suggestion meet with your views,
I beg that the Comptroller be addressed
to on the subject.

2. In this Connection I beg to ~~submit~~
suggest that all the Treasury accountant
be graded as in the Comptroller's
Office, in order to give them an
inducement to work better and
willingly instead of their getting
into the Treasury establishment as a
stepping stone to other departments
as they expect so now. This was suggested
by me while I was in Kolar District
and

and supported by the then Deputy
Commissioner Mr. H. Ramanujaiengar
Please see enclosures to Government
Proceedings No. 1660-68. H. 136 dated
20th August 1900

3. Mysore town is the Capital
of the Province and Head Quarters
of His Highness the Maharaja.
The transactions in this District
Treasury are heavier than of other
Districts. We have 13 Taluk
Sub. Treasuries, besides the District
Treasury. Practically we have to
deal with fourteen Treasuries. Almost every
budget item is worked and
every statement prescribed by the
Financial Department is submitted
from this District Treasury. I beg
to submit that the present District
Treasury establishment is too ---

inadequate to meet with the present
~~recruited~~ requirements. I believe that
when the present establishment was
sanctioned it was not contemplated
that this District Treasury was to
send in Subsidiary statements- as
112 - for each month. Note enclosed.
A statement includes the amount
statements.

4. The new Receipt ledger form lately
received from the Comptroller was 7
pages consisting of 13 columns each
of which has two Sub heads - i.e. 1 -
each and another for transfer receipts
which means 26 Columns. I leave it
to my superiors to judge what amount
of time and labour would take for
each accountant to fill up this receipt
ledger alone daily from the daily C
accounts received from Taluks. Their
abstracts have to be Compiled into
another District ledger upon which
the

the monthly cash account has to be prepared.

5. The disbursement ledger has ordinarily 48 columns which must subdivide into two, one for cash and another for transfer payments. This means 96 columns in all. Additional columns have to be added when necessary for transactions other than those already mentioned therein. It has been quite impossible for one ledgeror to post up the daily & accounts of thirteen Taluks. I have therefore divided the work among other accountants as follows:—

Accountants at four Taluks each
Stamp accountant in addition to his own duties one Taluk
Pension accountant } do do
D. P. W accountant do do
Savings bank accountants do — do

each one Taluk. Total Taluks 13.

Yet they seem not to cope with the

work much Contributing that I have to do more. If we do not separate the Treasury and Mizrai institutions in this District are large and important. I consider that a separate establishment for the careful check of this account is essential in consideration of several such temples in this District. I have ordered the Deputy Accountant to attend to this important work in addition to the Revenue deposit account which may not take long time. He complains this is heavy work.

6. We have at present twelve separate offices of P.W.D and maintain their positions as detailed below.

(1) Executive Engineer, Mysore Division
(2) — Do — — Palace Division
(3) Engineer 1st Princess mansion buildings
(4) Do — 2nd — Do — — Do —
(5) — Do — — City improvement

(6) Executive Engineer Hauch Rocks Division

(7) Deputy Commissioner's Inoculation Department.
Plague Department.

(9) Resident Engineer, ... ivory Power scheme

(10) Examiner P.W.D and Railway accounts

(11) Execute Engineer, Hesarghatta and Mysore
water works

(12) Engineer, Sanitary works.

9. The present one writer or clerk and Record Keeper can hardly do justice to both. Two record Keepers with two Daftarbunds are required, one for English and another for Vernacular records. As it is at present no record is sorted nor there is a separate room for its safe custody. Papers books etc are thrown and heaped at random in the Treasury Officer's office and Court room which has been a great nuisance at present.

10. Under the foregoing Circumstances I beg to submit that the Treasury

work cannot be carried out satisfactorily
unless establishment is efficiently and
sufficiently
11. The Treasury is under Savings Bank
deposits and life Insurance work daily
increasing. I consider that a separate
extra establishment is very necessary
to maintain due and proper check
of the accounts of these two branches
in the District Treasury. I have already
referred on the Subject to the originally
noted correspondence.

Letter No. 799 dated 28-4-03
D.O. 12/P- 12-8-1903
D.O. 242 dt 11-9-1903.

12. One Accountant attends to the receipt
and despatch of the Tappal as well
as to the Vernacular Correspondence. He
is fully occupied in that work. He has
to keep both "To" & "From" registers.
It is not possible for him to take up
any accounts.

13. While the District Treasury
Officers are made responsible for the
Treasury work, they must be empowered

empowered to ~~a certain~~ extent to furnish careless and negligent officials of their department without which they cannot keep order and discipline in their department. They must also have a voice in their appointments and promotions. Personally I do not mean to have any unnecessary powers. But I submit that such a general provision ~~to~~ is essential to keep a good tone in the department. Otherwise the Treasury officer will only be a nonentity.

The Treasury Establishment in April 1865 amounted to Rs. 565/- per mensem, when there were 8 Accountants for the accounts and Compilitory branch. In April 1879 we had 9 Accountants the total amount being 655/-. In September 1879 it was again reduced

to 8, and the monthly cost was also reduced to Rs 425/. This was again raised to 530/. Subsequently in April 1897 it was slightly raised to Rs 561/- with one extra clerk for the magisterial work but with no extra account hands. On the other hand cost of new accounts is and Statements are added on now and then.

15 The present menial establishment is not sufficient to keep order in the Crowd of men, and persons that turn up for transactions especially in the first half of the month. We must at least have four more Peons.

16 In 1865 we had four Naiks and five Gollers certainly the transactions are equally

Memo. of Treasury Establishment

1865 ₹

1. Treasurer 150/.
1 Head Sumasta 50/.
1 Sumasta . 20/.
1 Head Shroff 30/.
3 Shroffs at 10 ₹ each } 30/-
5 Cobers at 6 ₹ each } 30/-

Total 310/-

Account Departm

1 Accountant 40/-
do — 30/-

70/-

Compiling branch

1 Head Accountant 50/-
1 English Copyist 25/-
1 Canarese and English Sumasta } 30/-
3 Canarese accountants } 6
1 at 30/- 1 at 20 & 1 at 15.
1 Puntchi on ₹ — 1
1 Dufterbund —

Total ₹ 1

Gand total ₹ 56

April 1879

Cash

Treasurer	150/-
Head Sumasta	40/-
Sumasta	20/-
Clerk	20/-
Official Vendor	30/-
Head Shroff	25/-
Shroff -	15/-
- do	15/-
- do	10/-
Gollars at 6 ₰ each	30/-
Total	3537-

Account Branch

Accountant	40/-
Asst - do	30/-
Total	70/-

Compiling Branch

Head Accountant	75/-
Cobyish	25/-
Englesh & Canarese Accountant	30/-
Clerk -	20/-
Canarese accountant	30/-
- do	20/-
- do	15/-
Mutchi	10/-
Dafterbund	5/-
Total	230/-

Grand Total ₰ 655/-

September 1879.

1 Treasurer	100/-
1 Nagari Sumasta	15/-
1 Steamp - do	15/-
1 Official Vendor	30/-
1 Head Shroff	25/-
1 Asst - do	20/-
1 Head Accountant	50/-
1 Dy - do	35/-
Accountant	25/-
Cash Accountant	30/-
Asst - do	25/-
- do	20/-
Munshi	20/-
English clerk & Record keeper	15/-
Ledgerer	30/-
Mutchi	12
Goller	6
do	6
do	6
Total	485
Added Since	45
Total	530

Sd Chrishnaraw

10-10-03

"Copy"

Dy Commissioner

Nagara Dist

File No. 246 (1)

Serial No 2

No. H. 4839.

Gen. Fin 246-04-2

To

The Comptroller The
Govt. of H. H. the Maharaja
of Cochin
Sir,

I am directed by the Resident to refer to your letter No. H. 2125-6 Gen. Fin 588-03-4 of the 4th October 1904 that the Dy. Comptroller should be instructed to visit the Treasury Offices and record on the Members of the Treasury Staff passing the Account Test to improve their knowledge of the Treasury work & I am directed to forward herewith a copy of letter No. 462 of the 5th Dec. 1904

from the Asst. Auditor General Posts

with its enclosures and to request that, as

very

it is considered essential that a rule should

be made in this respect for the guidance of

Officials in passing the accounts and vouchers

locally

of the Department and to ensure uniformity

in the Treasury

in the procedure followed in passing such

accounts, this has its proposed the accompanying

draft rule for the subject.

and to request you to be so good as to favour me with a draft rule on the subject.

2. It is noted that the Treasury

Auditor

The following arrangement proposed by the Dy. Comptroller deserves the

2. I am to add that the proposals and suggestions made by the deputy (Asst.) for ~~rationalising and~~ improving the efficiency of the Treasury staff also are deserving of your consideration. ~~Government will be glad~~ ~~to learned with your views and opinion thereon~~

20.1.1905

List of enclosures,

10-6860/Gen. Fin. 246-04-2

Copied by

Examined by

MGCPB—20,000-19-12—04.

Office of the Comptroller, Mysore Government,

Dated Bangalore, the 8th March 1905.

From

Rai. N.G. Basu Bahadur, M.A.,

Comptroller, Mysore Government.

B.K. Venkatavarada Iyengar, Esq.,

Secretary to Government of Mysore,

General and Revenue Departments.

Sir,

With reference to your letter No. Fl.4839/Gl.Fl.264-04-2 dated 30th January last, asking me to furnish Government with a draft rule calling upon the Treasury officials to pass the Local Account Examination and directing the Deputy Commissioners not to employ in the Treasury in future any one who has not passed the account test, I have the honour to state that I do not consider it of so much importance that the Government should insist upon the Treasury subordinates passing the account examination, as that they should insist upon the Treasury Officers passing it. The clerical staff works under the direction and supervision of the Treasury Officer, the accounts kept are mostly of the nature of daily records of cash transactions and do not require for

The Government of India, while considering the question of the administration of District Treasuries some years ago and the system for their management, investigated the principal causes which led to inefficient Treasury administration and before examining each of those causes in detail, stated that some of these were observable in one Province and others in another. But in this State, all these causes together seem to contribute to the inefficient administration of the treasury. The causes themselves alluded to were:-

(1) Frequent changes of the officers in charge of treasuries

(2) The placing of young and inexperinced officers in charge of treasuries

(3) Insufficient acquaintance with the system of treasury accounts on the part of Revenue officers.

(4) Absence of professional inspection of treasuries.

(5) Inadequate treasury establishment.

A perusal of the Reports on the inspection of treasuries made by my Assistants, a reference to the lists of Treasury Officers in charge of each treasury for the year given in the Annual Reports on the Working of the treasuries submitted to Government by this office, the number of requisitions received in this office for alterations of figures shown in the monthly Treasury accounts, and the indefinite and vague remarks made by executive officers in their Inspection Reports, all point to a combination of all the causes enumerated above, as leading to inefficient treasury administration. I would therefore beg to impress upon the Government as of the first importance the question of improving the knowledge of the Officers in immediate charge of the treasury, of the system of accounts.

I am glad to find that Government in para 7 of their Order No. R. 3894-935 dated 14th April 1905, have already framed rules for giving Assistant Commissioners an insight into the practical nature of work of the treasury but I respectfully beg to state that their training in the Comptroller's office would not be of any use to them in the discharge of their duties as Treas-

The work of the clerical staff is of a comparatively rout nature, and does not require the employment of men of any superi intelligence. Any one with average intelligence and application to his work, may become a useful treasury clerk, under the direc tion of a competent Treasury officer.

As regards the proposal of the Deputy Commissioner, Mysor to depute an experienced accountant of this office to the Treas to instruct the treasury officials, and to train the Head Accou ant of each treasury in the Comptroller's office, I have the ho to observe that the treasuries prepare accounts for submission to the audit office and the latter apply the technical rules of audit to the accounts and vouchers. Thus the work of the treasu is not only different from that of the audit office but there i serious objection to a clerk from the audit office being sent t prepare the very accounts which would come under his audit. It Even ~~given~~ believed that the employment of audit office men in trea- suries may sometimes make frauds less easy of detection and thi is the chief reason why Vol. II of the Civil Account Code is no generally supplied to Treasuries. I venture to think therefore that the proposal of the Deputy Commissioner may be reconsidere

I have the honour to be,

The Officers of the following classes viz Deputy Amildars Amildars, (Extra Asstt:Commissioners) and Assistant Commissioner should not be placed in charge of District or Taluk Treasuries until (they have passed the Account test in the Higher grade i. unless they have secured a minimum marks of 30 p.c. in each su ject, and a total in the subjects of 60 p.c of the full mark.,

(After passing the Examination as above, the officers shou be trained in accordance with the following scheme :-

(i) The training should be as far as possible in a treasur which should be a representative one, i.e one where all or the various classes of expenditure are incurred.

(ii) The training should as far as possible be under a sele ed Treasury Officer.

(iii) The training (should take place after the officer has passed the Account test Higher grade, and should last fro 4 to 6 months, and should consist of 2 parts one of 3 mon and the other from 1 to 3 months.

In the 1st the officer should undergo training in the various branches of the work; in the 2nd he should be in direct charge of the Treasury under the supervision of the permanent Treasury officer.

The first week of the first period of training should be spent in the Taluk Treasury, where the officer should ~~barn~~ learn mor especially the manner of receipt of land and other revenue. He will also ~~barn~~ learn how the Taluk accounts are kept and for this pose must learn.-

(i) how to write up the several registers of department revenue.

(ii) how to write up the "C" accounts.

(iii) how to write up the Daily Classified Abstract of Re

(iv) how to write up daily the Postings Register from wh the monthly abstract is compiled.

On the last day he should prepare the daily classified

Abstract with his own hands. While in the Taluk Treasury he need not trouble about the making of payments. The work in the Taluk Treasury should be carefully followed with the Taluk Treasury Manual.

He should then proceed to the District Treasury and Master branch by branch its work.

He should first spend 10 days in the Treasurer's departmen where he will learn the procedure of the Treasurer and the Shro both in the receipt and in the payment of money. He must under stand the system of Treasurers accounts, articles 306 & 307 of the Civil Account Code, and learn how the Treasurer's daily balance sheet is prepared, article 323(b), (c) & (d) of the Civil Account Code. He will incidentally see how cash and notes are put into and taken out of double locks and become practically acquainted with the rules regarding the custody and storage of treasure, articles 304 & 305, 603 & 612 to 616 and with the rul relating to the safe custody of padlocks and duplicate keys, article 305A of the Civil Account Code.

The time spent in the Treasurer's department will afford the opportunity of gaining a practical acquaintance with the rules concerning (a) the conditions of currency of silver coin, articles 573 & 574 of the Civil Account Code (b) the cutting or breaking of silver coin, articles 575 to 578 and (c) counterfei or reduced coin, articles 519 to 584 & 587A. The procedure in making and in receiving a remittance should also be seen. Durin the 10 days spent in the Treasurer's department, it may well happen that no specie or note remittance takes place, but it is probable such will take place during the period of training. Whenever such a remittance does take place, the officer in trainin should take the opportunity of watching the procedure and of seeing the rules regarding remittances applied. The rules on the subject will be found as regards specie remittances in Art: 643, 644, 646 to 648, 660, 663 & 664, and as regards currency not remittances, articles 656 to 660 & 663 of the Civil Account Co

While in the Treasurer's department he must pay special at tention to the Ex-officio stamp vendors accounts; and watch hir making entries in the various registers and notice the system whereby at the end of each day the balance in hand of each denomination of stamps may be ascertained at a glance.

The officer under training will now pass into the Head Accountant's department and should bear in mind that upon his learning the work of this department thoroughly, his efficiency as a Treasury officer will depend.

He must spend sufficient time in this department to make himself thoroughly acquainted with the work of every branch of it. He should observe for 3 days the work of the clerk or clerl for each branch and do it himself the 4th day. The officer under training should, after he has mastered the work of each individual clerk sit for 10 days with the Head Accountant and see how he checks the work of the clerks.

Since the distribution of the work among the clerks diffe: in the various Treasuries, it is not possible to lay down a ha: and fast rule applicable to every case. It must suffice that l learn the work in turn of every clerk connected with payment a: account work and do the work himself for one day.

He must, among other things, acquire a thorough knowledge of the method of receiving money at a Treasury and of granting receipts, articles 3, 308, 461, 469 to 471, 509 & 524 of the Civil Account Code, and of paying money and the general rules the subject of the vouchers in support of the payments that ar to be taken, articles 5 to 12, 17, 139 note 1, 251, 309 & 311 314 of the Civil Account Code. Special attention must be paid to the precautions to be taken in ordering and making payments by transfer in account. The persons by whom bills submitted f payment should be drawn, the instances in which countersignatu of a bill is required before payment can be made and by whom they should be countersigned should be learnt. The rules for the preparation of duplicate bills in certain departments, and under certain circumstances should also be studied so that th officer may learn how to avoid double payments first on the

original and afterwards on the duplicate bill. Article 12 of the Civil Account Code.

Besides the general principles that govern payments at a Treasury referred to in the preceding paragraph, it is necessa for the officer to make himself acquainted with the special ru relating to particular payments. These payments are as follow

(a) Salary bills of Gazetted officers, articles 26, 27, 29 42, 44 to 46 & 309(3) of the Civil Account Code.

(b) Pay of Establishments, articles 58 & 60 of the C.A.C.

(c) Contingent expenditure Arts: 75,76,83,85 & 87 of the C

(d) Pensions Arts:487,488,492 to 496 & 501 to 510 of the M Regulations, articles 342 to 347,349 & 353 of the C.A.C.

(e) Savings Bank Accounts.

(f) Local & Municipal funds.

(g) Departmental, e.g. Public Works & Forest Departments.

General.- Articles 315 & 316 of the C.A.C.

Public Works.- Arts: 449 to 452,457 & 458 of the C.A.

Forest.- Forest Code.

(h) Miscellaneous payments.

Refunds.- Art: 99 of the C.A.C.

Discount on Stamps.- Art: 105 of the C.A.C.

While in the Head Accountant's department, the officer training will have the opportunity of becoming practic acquainted with the rules and procedure relating to th sue and payment of Remittance Transfer Receipts.

The rules on the subject of the care of bill forms are gi in Arts: 405 to 407 of the C.A.C.

The conditions on which Remittance Transfer Receipts may issued will be found in Art:143 of the C.A.C

An intimate and accurate acquaintance with the rules a procedure relating to deposits on the part of a Treasury of is of great importance. More than once the preparation of fraud has occured in connection with deposit transactions i British India. In the Head Accountant's department he will the opportunity of seeing the rules on the subject put into practice. The rules limiting the class of transactions tha

may be treated as deposits are given in Arts:246 to 249, 460 & 525 of the C.A.C. The rules regarding the receipt of deposits will be found in Art:472 of the C.A.C. The procedure regarding the repayment of deposits is contained in Arts: 250,258,259 & 472 of the C.A.C

The officer in training should also make himself acquainte with the rules and procedure relating to transactions in connection with the Excise Department.

The process of watching the procedure in connection with the receipt and payment of money referred to in the foregoing paragraphs involves also the process of regarding the receipts and payments in the accounts of the Treasury. A few general rules on the subject are given in Arts:317 to 319 of the C.A.C It has been stated in paragraph 8 that the officer in training must do with his own hands for one day each portion of the worl in the Accountant's department after he has learnt the manner in which it should be done. This applies to the account as wel as to the audit processes.

The next process to be mastered is the method of closing the Treasury accounts for a day. It is important that the off: should clearly understand the method of check and how it afford the Treasury officer a satisfactory control over the work of tl Treasury subordinates. The rules on this subject are containe in Art:323 of the C.A.C.

In the Accountant's department the method of daily & othe periodical check of the accounts of the ex officio vendor shou be learnt, as also the check on the accounts and returns submi ted by branch and sub deposits. Advantage should be taken of the opportunity afforded by the half yearly stock taking, if i falls within the period of training, to see how stock is taken of stamps in a local depot and the accuracy of the stock accou verified.

An important portion of the duties of a Treasury office consists in the management of the cash balances of his Distric The officer in training should make himself acquainted with the orders on the subject of the Taluk balances at the District Tre

Treasury of the remittance elsewhere of surplus currency notes, of indents for funds. A few general rules on the subject will be found in Arts: 334 & 638 of the C.A.C.

The system whereby objections taken by the Account & Audit office are communicated to the Treasury officer and dealt with by him should be thoroughly learnt, Arts: 15 & 16 of the C.A.C.

The next procedure to be learnt is that of the preparation of the accounts to be submitted to the Account office, Arts:324 to 334 of the C.A.C. He should see the procedure whereby the Taluk transactions are incorporated in the lists of payments submitted to the Account office and the Taluk vouchers arranged with those of the District Treasury. Special attention should be paid to the postings register and the system learnt whereby a classified account is prepared for submission to the Account office. This portion of the work should be taken up in the first few days of a month, so that the officer may gain a knowledge of the manner in which the Taluk Treasury accounts are incorporated in those of the District Treasury. The officer himself should do the work connected with the postings register for a couple of days so as to obtain a working acquaintance with the postings register. Special attention should also be given to the procedure whereby mistakes are corrected, article 21 of the C.A.C The method of correcting mistakes discovered in the District & Taluk treasury accounts before the despatch of the consolidated account to the Comptroller as well as after the despatch of these account should be learnt. He should be taught the importance of carefully scrutinizing every application for transfers or adjustments and of the Treasury officer satisfying himself of the necessity for such transfer or adjustment before authorising it. This is necessary as a matter of office discipline so as to check carelessness and also as a safe guard against fraud. Laxity on the part of the Treasury officer in this respect may facilitate fraud All proposals to transfer from a revenue to a deposit head should be especially and jealously scrutinized. He should further see how the vouchers are prepared for submission with the list of payments. He should see how the correctness of the account pre-

prepared for submission to the Account office is proved, Arts: 325 & 329 of the C.A.C., and how the cash balance is verified articles 335 & 336 of the C.A.C.

The importance of the prohibition of the preparation from the Treasury records of the departmental controlling officers account should be explained to, and impressed upon, the officer in training articles 22(1) of the C.A.C.

The officer should learn what plus and minus memoranda are maintained, how they are written up and the purposes which they are intended to serve. These are important accounts and an accurate knowledge of them is necessary.

Having ~~the~~ learnt the details of the work as above mentioned the officer will sit for a week with the Treasury officer in charge and see how he performs his duties and supervises and controls the work of his Treasury. The importance of keeping his keys of the treasury, almirahs &c., in his personal custody and of never entrusting them to the hands of another should be explained to and impressed upon the officer in training.

The last portion of an officers training will consist in personally performing the duties of a Treasury officer for 3 weeks under the supervision, however of the regular Treasury officer. He should be given charge in the ordinary way and thus learn to take and give over charge of a treasury. During these 3 weeks the officer in training should, whenever in doubt upon any point, refer the matter to the regular Treasury officer.

A useful indication of some of the points which require attention in the management of a Treasury will be found in the lists of a questions compiled for the assistance of inspecting officers. These will be found in appendix H of the Civil Account Code. It will be well for officers in training to study these questions and their answers and to apply them in the course of their training.

File No 24

Serial No 4

Diary No. of letter replied to 3150

No. 76 1955

General and Rev. Secretariat

14-9 1905

To

The Commissioners of

Police of Hong Kong

Date of issue do

Signed by W Sabapathy (pulk

I have the honour to submit
for the approval of the
Governor the accompanying
Rules for the training of Officers
in Chinese and to request
that the Rules may be
published in the Hong Kong
Government Gazette.

With reference to the
above I have the honour to
request that the Rules may
be published in the Government Gazette
with a copy of the
Rules on these subjects
which are in force
at present
attached for reference.

DEPARTMENT.

OFFICE OF THE COMPTROLLER, MYSORE GOVT

Bangalore, 15th September 1905.

To

Rai. N.G. Basu Bahadur, M.A.,

Comptroller, Mysore Govt

To

B.K. Venkatavarada Iyengar, Esq.,

Secretary to the Government of Mysore,

General and Revenue Departments.

SIR,

As requested in your docket No. Fl.1955/Gl.Fin 246-04-4 of the 14th instant, I have the honour to forward herewith a copy of the Revised rules for the training of Deputy and Assistant Collectors in Madras to be obligingly returned when done with.

I have the honour to be,

Sir,

Your most obedient servant,

Record DEPARTMENT. D. 1216

11 Sept 1905

16-9-05

From

The Comptroller, Mysore Govt.

To B.R. Venkatavaradan Bengaluru.
~~The~~ Secretary to the Govt. of Mysore,
General & Revenue Dept.

Dated 15th
Despatched 16th September
Received

No. 1500 E/
P. No. 56.

SUBJECT MATTER.

Forwarding a Copy of the Revised rules for the training of Dy. and Asst. Collectors in Madras Service, obliging[?] returned when done with

Government {1905} of Madras.

REVENU

No. 336, Revenue, 11th April 1905.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Reference from the Board of Revenue (Land Revenue), B. No. 971, dated 15th November 1904 :—

The Hon'ble Mr. C. J. Weir, I.C.S.,

Commissioner of Land Revenue.

Read—again Board's Proceedings, Mis. No. 783, dated 29th February 1904, requesting the Accountant-General to be so good as to lay down a few general rules indicating briefly the more important branches of Treasury work which should be studied by officers undergoing Treasury training and the order in which, and the method by which, the work could best be learnt by those officers.

Read—also the following letter from W. DOBBIE, Esq., Accountant-General, Madras, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 18th May 1904, No. T.-181-Genl./1783 :—

As requested in the Proceedings of the Board of Revenue (Land Revenue), Mis. No. 783, dated 29th February 1904, I have the honour to submit, for the consideration of the Board, a scheme for the training of Treasury Deputy Collectors.

If the Board approve of the plan that has been adopted of quoting the rules and orders of the various Codes and Manuals, it would be well to quote the articles of the latest Manuals. The articles that have been quoted are those of the Manuals now in force, but a new Treasury Manual and Local Fund Code are in course of issue. The necessary corrections can be made when the Board's orders on the scheme of training are ready for issue.

The scheme now submitted has been framed with special reference to Treasury Deputy Collectors who should have a very intimate knowledge of the details of the work of a Treasury. For Assistant Collectors such a detailed training is hardly necessary, and for them the scheme may with advantage be curtailed.

Read—Reference thereon B. No. 459, dated 7th June 1904, forwarding the scheme to the Collectors of certain districts for favour of remarks, and requesting them to state to what extent the scheme should be modified for training Assistant Collectors.

Read—also the following letter from R. H. CAMPBELL, Esq., I.C.S., Collector of Vizagapatam, to the Secretary to the Commissioners of Land Revenue, dated 21st June 1904 :

With reference to the Board's Reference B. No. 459, dated 7th June 1904, calling for remarks on the scheme framed by the Accountant-General for training Assistant and Deputy Collectors, I have the honour to make the following suggestions :—

(1) The sub-treasury training referred to in paragraph 5 of the scheme need not necessarily be at the head-quarters Taluk Treasury, but may take place at any one of the Taluk Treasuries where the volume of receipts is large enough to make the

officer thoroughly acquainted with the procedure. The particular Taluk Treasury may therefore be left to the choice of the Collector. It may sometimes happen that the Taluk Treasury at head-quarters is not suitable for training purposes.

(2) The period of training at Taluk Treasuries may with advantage be curtailed in the case of Deputy Collectors to three days as they will have an opportunity of learning the work mentioned in 1, 2 (*a*) and (*b*) and 3 (*a*) and (*b*) at the District Treasury. But in the case of Assistant Collectors, the period of training at Taluk Treasuries should, I think, be extended to seven days.

(3) The time prescribed in paragraph 7 for learning the work in the Treasurer's department seems to be sufficient in the case of Assistant Collectors; but it may be extended to a week in the case of Deputy Collectors who, as officers that will be in executive charge of Treasuries, need to acquire a thorough knowledge of the work.

(4) The suggestions made in paragraphs 10 and 11 are good so far as they go. But the training indicated therein would not, in my opinion, be complete and thorough unless it is followed by the candidates sitting for about a week or ten days with the Head Accountant to see how he checks the work of the different clerks. This is most important as it is at the Head Accountant's table that most of the irregularties and mistakes in the work are detected and rectified before it reaches the Treasury Deputy Collector.

The scheme, in my opinion, cannot be advantageously curtailed to any appreciable extent to meet the case of Assistant Collectors. The various branches of Treasury work detailed by the Accountant-General are all useful and may be learnt by an Assistant Collector with advantage.

Read—also the following letter from G. W. DANCE, Esq., I.C.S., Collector of Chingleput, to the Secretary to the Commissioners of Land Revenue, dated Saidapet, 22nd June 1904, Dis. No. 383-R.:—

In reply to Board's Ref. B. No. 459, dated the 7th instant, I have the honour to submit that the existing arrangements for training Assistant and Deputy Collectors in treasury work have, so far as I am aware, yielded satisfactory results. I would therefore deprecate any elaboration of the training as being calculated to unnecessarily increase work.

Read—also the following letter from E. B. ELWIN, Esq., I.C.S., Acting Collector of Gódávari, to the Secretary to the Commissioners of Land Revenue, dated Cocanada, 11th July 1904, D. Dis. No. 1150-Acct.:—

Adverting to Board's Reference B. No. 459, dated 7th ultimo, I have the honour to state that the scheme drawn up by the Accountant-General for the training of Treasury Deputy Collectors is exhaustive, and leaves nothing to be desired. An officer trained in accordance therewith is sure to learn the Treasury work in minutest detail, and prove an efficient officer when placed in independent charge of the Treasury. I therefore recommend its adoption in its entirety.

2. As for the modification of the scheme for training Assistant Collectors, they are to be trained for six weeks under the permanent Treasury Officer (G.O. No. 504, Revenue, dated 11th July 1894). Out of this period, a training in the head-quarters Taluk Treasury does not seem necessary, and may therefore be dispensed with in their case.

3. The first week of the Assistant Collectors' training should be in the Treasurer's department where they should learn in detail the procedure in receipts and payments, in remittances in coin received and despatched, in the issue of stamps taken out from the double locks, and finally in dealing with indents for stationery and stores. A careful training in this branch will be of much help when the young Civilians become Collectors and have to take charge of the treasury, stamps and keys of chests and safes in the taluk and the Huzur.

4. The second week should be spent in learning the details of work in the accounts branch under the English Head Accountant. This will enable the officers to understand the outlines of account work conducted in a Treasury, and a more detailed

knowledge is unnecessary since the Madras Treasury Manual and the Madras Sub-Treasury Manual have facilitated work to a considerable extent. Before the publication of these two useful books of reference and instruction, treasury training was, of course, not so easy as at present.

5. The third week should be spent in the Local Fund Audit and Accounts Branches, in mastering the details of audit of Local and Special Fund accounts. Knowledge gained in these branches cannot fail to be of much use when officers have to do the duties of President of Taluk or District Boards and to inspect the work of unions in their divisions or districts.

6. I would make the officers work in the fourth week along with the permanent Treasury Deputy Collector, so that they may understand and learn how that officer deals with the papers of the several departments.

7. The remaining two weeks may be set apart for independent charge of the Treasury under the supervision of the regular Treasury Officer as in the case of Deputy Collectors. The instructions in paragraph 26 of the Accountant-General's scheme should be followed by the Assistant Collectors also.

Read—also the following letter from R. B. CLEGG, Esq., I.C.S., Collector of Salem, to the Secretary to the Commissioners of Land Revenue, dated 26th July 1904, D. No. 980-Acct. :—

With reference to Board's Reference B. No. 459, dated 7th June 1904, forwarding the scheme for the training of Deputy Collectors, for remarks, I have the honour to state as follows :—

Paragraph 5.—The first five days' training in the Head-quarters Taluk Treasury may not be required in the case of the officers who have been Tahsildars, Sarishtadars or Head Accountants. They would have acquired sufficient knowledge of the nature of receipts of land and other revenue and how the sub-treasury accounts are kept generally. This period may be usefully spent in the Huzur Treasurer's or the Head Accountant's departments.

Paragraph 10.—In this paragraph the officer under training is required to observe the work of every clerk for two days and do it himself the third day. Not to speak of the minor accountants who are only engaged in helping their seniors, who are practically in charge of the particular branch of work, there are at least 14 sub-branches in the Account department as noted in the margin.

1. Day book.
2. Treasury accountant.
3. Deposit.
4. Vernacular head accountant.
5. Pay accountant.
6. Deputy accountant.
7. Contingent.
8. Travelling allowance.
9. Stamps.
10. Military.
11. Head accountant.
12. Special funds.
13. Local Fund Account branch.
14. Local Fund Audit branch.

If as stated above, three days are allowed for each such sub-branch but not for each clerk, it will take him net 42 days or 6 weeks. Leaving Sundays and other public holidays out of consideration, the period of 5 weeks now allowed can only be counted as four and this will not suffice. Either the time allowed for each sub-branch should be reduced to two days, one day for observation and the other for self-work or 2 or 3 sub-branches should be clubbed together. It would, therefore, be preferable not to lay down as a rule, the period to learn each branch of work. It will be sufficient to state that the whole work should be learnt within the prescribed period, one or more days being spent in each branch according to necessity. As for Assistant Collector I am of opinion that it will be sufficient if he gets training as follows :—

Paragraph 5 *of the scheme.*—He may undergo training for the first five days in the Taluk sub-treasury. He need not write up the daily classified abstract with his own hand.

Paragraph 7.—He might, with advantage, spend a week or 10 days instead of 5 days in the Treasurer's department. This will enable him to learn all the procedure observed there ; and this is necessary for better control when the officer rises to higher grades.

Paragraph 9.—It is enough if he gets training in the Head Accountant's department for 15 days, out of which he may spend 3 days with the deposit clerk and observe the details of that work. The other days he may spend with the Head Accountant the work done by each clerk being brought there and explained to him by the Head Accountant with reference to the Account Code and Treasury Manual.

Paragraph 25.—He may then sit with the Treasury Officer for a fortnight and observe what he does. By this time the officer becomes acquainted with a general knowledge of work. He may then be placed in independent charge of the Treasury for $1\frac{1}{2}$ months.

Read—also the following letter from R. C. C. CARR, Esq., I.C.S., Acting Collector of North Arcot, to the Secretary to the Commissioners of Land Revenue, dated Chittoor, 8th August 1904, D. Dis. No. 2845-Acc. :—

With reference to Board's Reference on B. No. 459, dated 7th June 1904, I have the honour to make the following remarks.

2. The rules for the training of Deputy Collectors are very thorough and elaborate and no material alterations seem to be called for. In rule 1 it may be added that the "treasury selected should also be, as far as practicable, a representative one, *i.e.*, one where all the items of expenditure are incurred".

3. As regards the provisions of rule 4, the words "departmental examinations" are perhaps not clear, as all examinations which a public servant has to pass after entering service are such. It might be specifically mentioned that the training should be after the candidate has passed Account Test, Higher Grade.

4. The references to sections of the Codes are very useful guides to the officer and may be availed of for future reference also. A provision in the rules may be made, that the officer under training should read the various circular orders of the Accountant-General and also the Board's Proceedings and Government orders in all the important defalcation cases.

5. As regards the training of Assistant Collectors, I think that they should be acquainted with the general treasury procedure without going into minute details. The "selected" Treasury for them should always be the Treasury of the district where they are appointed. Assistant Collectors may advantageously visit Taluk Treasuries and acquaint themselves with the general procedure there, but it is unnecessary to insist upon the course of training prescribed in rule 5 of the scheme.

6. For Assistant Collectors the elaborate training prescribed in paragraphs 7 and 14 may also be profitably curtailed. Rules relating to the condition of currency of silver coin may be omitted. They may pay more attention to the general procedure of the Shroff and the Treasurer, the opening and closing of the Treasury, the transfer of notes and coin, the examination of single and double lock chests and the storage of notes and coin in them. They may acquaint themselves with the preparation of the balance sheet and prepare it in their own hand for one or two days. In the Head Accountant's branch it is enough if they become acquainted with the method of receiving and crediting money, granting receipts and adjustment on vouchers, without the passage of money through the Treasury. Deposit accounts and objections of the audit offices should receive their special attention, as well as the verification of stamps and cash balances.

7. The present rules regarding the period of training of Assistant Collectors require their working under the supervision of a Treasury Officer for two months and a subsequent independent charge for one month. This rule may stand.

Read—Reference thereon B. No. 717, dated 29th August 1904, forwarding the Collectors' replies to the Accountant-General for favour of remarks as to whether any and, if so, what modifications were required in the scheme for the training of Deputy Collectors and requesting him to draw up a curtailed

Read—also the following letter from W. DOBBIE, Esq., Accountant-General, Madras, to the Secretary to the Commissioners of Land Revenue, dated 28th September 1904, No. T. 417 Gl./7336 :—

In reply to Board's Reference B. No. 717, dated 29th August 1904, I have the honour to state that the following alterations may be made in the scheme for the training of Deputy Collectors in Treasury work with reference to the suggestions of the five Collectors who were consulted in the matter :—

Paragraph 2.—*Add* "and should be a representative one, *i.e.*, one where all or nearly all the various classes of expenditure are incurred".

Paragraph 4.—For the words "departmental examinations" *substitute* "Account Test, Higher Grade" and for the words "for three months" *substitute* "for from three to three and a half months", and for the words "one of two months and one week" substitute "one of two months and one to three weeks".

To paragraph 5 add *the following notes—Note I.*—This procedure may, if the Collector thinks fit, be dispensed with in the case of Deputy Collectors who have been Tahsildars, Sarishtadars or Head Accountants.

Note II.—If in the opinion of the Collector the Taluk Treasury at head-quarters is unsuitable for training purposes, the Collector may direct that the Deputy Collector be sent for training in this part of his work to any other Taluk Sub-treasury in which the Collector thinks that the Deputy Collector is likely to learn the work more efficiently.

Paragraph 7.—For the word "three" in lines 1 and 26 of this paragraph *substitute* "seven".

Paragraph 10.—Modify this paragraph to read "he must spent sufficient time in this department to make himself thoroughly acquainted with the work of every branch of it. He should observe for two days the work of the clerk or clerks for each branch and do it himself the third day. Thus, the time spent in this department will vary from five to eight weeks according to the size of the Treasury. The officer under training should, after he has mastered the work of each individual clerk, sit for seven days with the Head Accountant and see how he checks the work of the clerks.

2. The articles of the Madras Treasury Manual quoted in the rules have been revised with reference to the second edition, but as the Local Fund Code has not yet been finally issued, the quotations of articles in the old Code have been allowed to stand.

3. The scheme for the training of Assistant Collectors in Treasury work is under preparation, and I hope to submit it in a few days.

4. The Collectors' letters have been retained and will be sent along with the scheme for Assistant Collectors' training.

Read—also the following letter from W. DOBBIE, Esq., Accountant-General, Madras, to the Secretary to the Commissioners of Land Revenue, dated 7th October 1904, No. T. 458-Genl./7789 :—

Adverting to paragraph 3 of Board's Ref. B. No. 717, dated 29th August 1904, I have the honour to submit herewith the "scheme for the training in Treasury work of junior members of the Indian Civil Service" promised in my letter No. T. 417-Genl./7336, dated 28th September 1904.

2. The Collectors' replies forwarded to me in original are herewith returned.

Reference—B. No. 971, dated 15th November 1904.

Paragraphs 536 to 539 of the Madras Treasury Manual, second edition, require that Deputy and Assistant Collectors should undergo training in Treasury work for three months and six weeks, respectively, but no detailed rules have been laid down regarding their training. At the instance of the Collector of Gódávari the Board

requested the Accountant-General in February last to frame a set of rules indicating briefly the more important branches of Treasury work which should be studied by officers undergoing Treasury training and the order in which, and the method by which the work could best be learnt.

2. With his letter No. T. 181-Genl./1783, dated 18th May 1904, the Accountant-General forwarded a scheme for the training of *Deputy Collectors* in Treasury work and added that such detailed training was not necessary for *Assistant Collectors* and that the scheme might be curtailed in their case. Before passing final orders the Board considered it desirable to consult the Collectors of the districts noted in the margin.

Vizagapatam.	Chingleput.
Gódávari.	Salem.
North Arcot.	

3. All the Collectors consulted except that of Chingleput reported in favour of the scheme framed by the Accountant-General and suggested certain alterations in its details. The Collector of Chingleput alone considered that the existing arrangements were sufficient and he deprecated elaboration of the training as calculated to increase work unnecessarily.

4. The suggestions made by the Collectors were communicated to the Accountant-General for remarks as to whether any and, if so, what alterations were necessary in the scheme (for Deputy Collectors' training) drawn up by him. He was also requested to forward a curtailed scheme for the training of Assistant Collectors.

5. The Accountant-General has generally accepted the suggestions made by Collectors in the scheme for Deputy Collectors' training. These alterations are shown in red ink in the draft scheme. A few other alterations have also been carried out by the Board.

6. The Accountant-General has also forwarded a separate scheme for the training of junior members of the Indian Civil Service. As already stated the period for which they are now required to undergo training is six weeks (*vide* also G.O., No. 504, Revenue, dated 11th July 1894, and paragraph 15 of the Indian Civil Service Manual), but the Accountant-General would raise it to three months and would divide it into two parts. The first part will extend over two months and is intended mainly for learning work but includes also at the end seventeen days in which the Assistant Collector should personally perform the duties of a Treasury Officer under the supervision of the officer in charge; during the second part of one month the Assistant Collector is to be in independent charge of the treasury. The scheme is essentially the same as that for Deputy Collectors, but the same minute details are not required for Assistant Collectors, *e.g.*, a Deputy Collector is required to sit with each clerk in the Head Accountant's branch for two days and do his work the third day, while an Assistant Collector has merely to observe how the work is done.

7. The schemes drawn up by the Accountant-General are exhaustive and well calculated to give a thorough training to the officers referred to. There is no material alteration in the period for which a *Deputy Collector* is required to undergo training. In the case of *Assistant Collectors* the period is doubled, but the Board consider that their training in treasury matters should be much more thorough than it has hitherto been. The second period of one month proposed for independent charge of Treasury may, however, be reduced to two weeks as Assistant Collectors have much else to learn besides Treasury work and as during the first period of their training they should perform Treasury work for seventeen days under the supervision of the regular Treasury Officer. With this modification the Board submits the schemes for the sanction of Government.

(Signed) N. MACMICHAEL,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with two draft schemes and with the current file in original to be returned (paragraphs 1 to 7).
„ Collector of South Arcot (paragraph 8 only).

Read—again the following Official Memorandum, No. 29, Revenue, dated 6th January 1905 :—

[*Reference.*—Board's reference B. No. 971, dated 15th November 1904.]

Official Memorandum—No. 29, Revenue, dated 6th January 1905.

The Government do not consider it necessary that a Deputy Collector who has been a Taluk Accountant for many years, and Tahsildar subsequently should undergo the same elaborate training in Treasury work as may be desirable for a raw recruit appointed on the results of the Provincial Civil Service Examination. Separate provision should be made for the two very different cases. They are also of opinion that an Assistant Collector should not be kept under Treasury training for more than two months at the outside, and would prefer to leave the time fixed at present, viz., six weeks, unextended.

The Board of Revenue is requested to reconsider the proposals in the light of the foregoing remarks, and to submit a revised scheme in consultation with the Accountant-General.

(By Order.)

(Signed) F. B. EVANS,
Ag. Under Secretary to Government.

To the Board of Revenue (Land Revenue).

Read—also the following Reference from the Board of Revenue (Land Revenue), B. No. 200, dated 9th March 1905 :—

The Hon'ble Mr. C. J. Weir, I.C.S.,
Commissioner of Land Revenue.

Read—letter from W. DOBBIE, Esq., Accountant-General, Madras, to the Secretary to the Commissioners of Land Revenue, dated 18th May 1904, No. T. 181-Genl./1783 ; and Reference thereon B. No. 459, dated 7th June 1904.

Read—also replies from Collectors and Reference thereon B. No. 717, dated 29th August 1904.

Read—also letter from W. DOBBIE, Esq., Accountant-General, Madras, dated 7th October 1904, No. T. 458-Genl./7789.

Read—also letter from E. A. ELWIN, Esq., Collector of South Arcot, to the Secretary to the Commissioners of Land Revenue, dated 11th October 1904, No. 1263 Acct. Sup. and Reference thereon B. No. 971, dated 15th November 1904.

Read—Official Memorandum, No. 29, Revenue, dated 6th January 1905.

Read—Endorsement of Government, Revenue Department, dated 17th January 1905, and Reference thereon B. No. 84, dated 21st January 1905, requesting the Accountant-General to forward revised schemes for the training of Assistant and Deputy Collectors in Treasury work in accordance with the orders of Government.

Read—also the following letter from W. DOBBIE, Esq., Accountant-General, Madras, to the Secretary to the Commissioners of Land Revenue, dated 20th February 1905, No. T. 770 General/12741 :—

In reply to your reference B. No. 84, dated 21st January 1905, I have the honour to forward—

(*a*) a scheme for the training of Deputy Collectors who have been Taluk Head Accountants and Tahsildars, and

(*b*) a list of amendments that may be made to the scheme for the training of Assistant Collectors.

The former scheme embraces all points of that for the training of Deputy Collectors with the previous experience of Treasury work, except those points of the work with which the promoted Tahsildar must of necessity be acquainted. In the case of Assistant Collectors, I have reduced the length of those periods of their training, of which a reduction can, in my opinion, best be made.

Reference—B. No. 200, dated 9th March 1905.

With reference to the Official Memorandum from Government, No. 29, dated 6th January 1905, the Board submits the accompanying letter from the Accountant-General with which he forwards —

(i) a scheme for the training of Deputy Collectors who have served as Taluk Head Accountants and Tahsildars; and

(ii) a list of amendments to the scheme for the training of junior members of the Indian Civil Service.

2. The scheme now forwarded by the Accountant-General for the training of Deputy Collectors who have served as Taluk Head Accountants and Tahsildars is similar to the detailed scheme for the training of Deputy Collectors previously prepared by him except in the following points :—

(i) The period of training has been limited to six weeks in the case of officers who have been Taluk Head Accountants and Tahsildars whereas it may vary from 3 to $3\frac{1}{2}$ months in the case of other officers.

(ii) Paragraphs 5 to 8 of the previous scheme have been omitted because an officer with experience in sub-treasury work will require no further training in that work. As the sub-paragraph below paragraph 4 of the scheme now forwarded contains no instructions the Board considers that it may be omitted and the words " therefore only " occurring in line 1, paragraph 5, deleted.

(iii) Paragraphs 9 to 14, with the exception of a portion of paragraph 13, of the previous scheme have also been omitted from the draft scheme now forwarded. The portion retained is dealt with in paragraph 5 of the draft scheme which relates to work peculiar to the District Treasury. The Board considers that the instructions given in paragraph 5 are sufficient for the class of officers now in question.

(iv) In connection with the accounts maintained for transactions connected with deposits, the Accountant-General considers that officers who have acquired experience of sub-treasury work should learn only the rules and procedure relating to " personal " deposits. The Board agrees with the Accountant-General in this matter in view of the fact that the accounts maintained in the Huzur Treasury for other kinds of deposits are similar to those kept at sub-treasuries.

3. In the case of Assistant Collectors the Accountant-General has, in accordance with the orders of Government, shortened the period of training to six weeks. The alterations suggested by him are shown in red ink in the scheme for the training of junior members of the Indian Civil Service. In paragraph 11 thereof provision was made to the effect that an Assistant Collector should perform Treasury work under the supervision of the regular Treasury Officer for a period of seventeen days and this paragraph appears to have been scored out by Government. As training under a Treasury Officer before receiving independent charge of the Treasury seems necessary the Board considers that the paragraph may be restored with the alteration, if such is deemed necessary by Government, " of 17 days " into " one week ". The whole of the training will then be finished in seven weeks.

4. Deputy Collectors who have served as Tahsildars but not as Taluk Hea Accountants may be divided into two classes. In the case of those who have serve as Tahsildars for not less than two years the Board considers that the shorter period o training now proposed will be sufficient. In other cases in which the knowledge o Treasury matters acquired would necessarily be less thorough, the Board considers tha the full period of training should be insisted on.

5. Now that a separate scheme for the training of Deputy Collectors who have had sub-treasury experience has been prepared the Board considers that the following amendments may be made in the detailed scheme:—

(i) The heading may be amplified by the addition of the following words afte the words "Deputy Collectors":—"who have not served as Taluk Head Accountant or Tahsildars".

(ii) Note I to paragraph 5 may be deleted and note "II" altered int "note I".

(Signed) N. MACMICHAEL,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with three draft schemes and with
papers in original to be returned.

Order—No. 336, Revenue, dated 11th April 1905.

Miscellaneous.

The revised rules for the training o Deputy and Assistant Collectors in Trea sury work, are accepted, with the modifi cations that, in the case of Assistant Collectors, the Treasury Officer should sit for a week with the officer and show him how an experienced Treasury Officer performs hi duties, and that the Assistant Collector should then personally perform the duties of a Treasury Officer for a week on the responsibility of the regular Treasury Officer.

2. The rules as approved are printed as an appendix to this order.

(True Extract.)

(Signed) M. HAMMICK,
Acting Secretary to Government.

To the Board of Revenue (Land Revenue)
with enclosures.
„ the Public Department.
Copy to the Accountant-General.

APPENDIX.

I.

Scheme for the training in Treasury work of Deputy Collectors who have served as Taluk Head Accountants and Tahsildars, or as Tahsildars for a period of not less than two years.

The officer should be trained in one of the smaller Treasuries where he will not be bewildered by the large number of transactions that take place.

2. The Treasury in question should be in a station where there is no branch of the Bank of Madras and should be a representative one, *i.e.*, one where all or nearly all the various classes of expenditure are incurred.

3. The training should, so far as possible, be under a selected Treasury Officer.

4. The training should take place after the officer has passed the Account Test, Higher grade, and should last for six weeks consisting of two parts of three weeks each. In the first the officer should undergo training in the various branches of the work. In the second he should be actually in charge of the Treasury, but under the direct supervision of the Treasury Officer.

5. The work of the Account department is in several respects similar to that done in the sub-treasury and further the officer before his appointment as Head Accountant has had training in the Huzur Treasury. The officer need therefore pay attention only to the more important portions of work peculiar to the District Treasury, viz., the rules and procedure in connection with—

(1) Government paper and payment of interest thereon (articles 178, 179, 182 to 198 and 199A to 199C of the Civil Account Code).

(2) Local and Municipal Funds.

General.—Articles 267 and 270 of the Civil Account Code and paragraphs 239 and 249 of the Madras Treasury Manual (Second Edition), articles 79 and 80 of the Local Fund Code and 13 and 14 of the Municipal Account Code.

Incorporated Local Funds.—Paragraphs 240 and 242 of the Madras Treasury Manual (Second Edition).

Excluded Local Funds.—Paragraphs 250 to 256 of the Madras Treasury Manual (Second Edition). Articles 271 and 272 of the Civil Account Code.

(3) Other departments, *e.g.*, Public Works, Telegraph, Post office, Military and Forest Departments.

General.—Articles 315 and 316 of the Civil Account Code.

Public Works.—Articles 449 to 452, 457 and 458 of the Civil Account Code and paragraphs 379 and 380 of the Madras Treasury Manual (Second Edition).

Telegraph.—Articles 526 to 548 of the Civil Account Code.

Post office.—Articles 511 to 518 and 520 of the Civil Account Code, and paragraphs 397 and 398 of the Madras Treasury Manual (Second Edition).

Military.—Articles 477 to 491 of the Civil Account Code.

Forest.—Articles 445 to 447 of the Civil Account Code and paragraphs 374 to 377 of the Madras Treasury Manual (Second Edition).

(4) Issue and payment of Remittance Transfer Receipts and Supply Bills.

The rules on the subject of the care of bill forms are given in articles 405 to Civil Account Code.

The conditions on which Remittance Transfer Receipts may be issued will be article 143 of the Civil Account Code.

A close practical knowledge of the procedure under which bills are issued, paid, exchanged (articles 148 and 402 of the Civil Account Code) and cancelled (articles 146, 147 and 401 of the Civil Account Code) should be acquired by the officer in training, and he should be specially careful to ascertain the checks that have been provided by the rules for the security of the Treasury Officer, both as regards the issue and the payment of bills. As regards the issue of bills special attention is invited to articles 371 to 374, 376 to 379 and 384 to 386 of the Civil Account Code; articles 387 to 394 and 400 deal with the payment of bills.

6. In connection with deposits the officer need learn only the rules and procedure relating to personal deposits, *i.e.*, those relating to cash orders, article 363 of the Civil Account Code, and paragraph 365 to 369 of the Madras Treasury Manual, and those relating to estates, articles 355 to 359, 367 and 368, Civil Account Code, and paragraph 364, Madras Treasury Manual. For other deposits the accounts maintained in the Huzur Treasury are similar to those of the sub-treasury of which the officer already possesses sufficient knowledge.

7. The officer in training should also make himself acquainted with the rules and procedure relating to transactions in connection with the Salt and Abkári Department. These will be found in chapter 34 of the Madras Treasury Manual (Second Edition).

8. The next process to be mastered is the method of closing the Treasury accounts for a day. It is important that the officer should clearly understand the method of check and how it affords the Treasury Officer a satisfactory control over the work of the Treasury subordinates. The rules on this subject are contained in article 323 of the Civil Account Code and paragraph 299 of the Madras Treasury Manual (Second Edition).

9. In the Accountant's department must be learnt also the system of accounts prescribed for a "Local depot" for stamps. An accurate knowledge of the procedure is essential to a Treasury Officer, for in the case of stamps also the prepetration of frauds is not unkown. The rules on the subject are continued in sections IV and V of the Stamp Manual, rules 6 to 26 and the notification published on pages 230 to 232 of the former section and paragraphs 13, 14 and 39 to 58 of the latter section. The method of daily and other periodical check of the accounts of the *ex-officio* vendor should be learnt, as also the check on the accounts and returns submitted by branch and sub-depots. Advantage should be taken of the opportunity afforded by the half-yearly stocktaking, if it falls within the period of training, to see how stock is taken of stamps in a local depot and the accuracy of the stock accounts verified.

10. An important portion of the duties of a Treasury Officer consists in the management of the cash balances of his district. The officer in training should make himself acquainted with the orders on the subject of the concentration of the Tehsil balances at the Huzur Treasury, of the transfer to the currency chest of the balances not required immediately for the purposes of the Treasury, of the remittance elsewhere of surplus currency notes, of indents for funds, and of the monthly resource estimate. A few general rules on the subject will be found in articles 334 and 638 of the Civil Account Code and paragraphs 448 to 450 of the Madras Treasury Manual (Second Edition). It is very necessary also that a Treasury Officer should thoroughly understand the procedure and rules relating to "currency chests", articles 630, 631 and 633 to 636 of the Civil Account Code and paragraphs 439 to 447 of the Madras Treasury Manual (Second Edition).

11. The system whereby objections taken by the Account and Audit office are communicated to the Treasury officer and dealt with by him should be thoroughly learnt, articles 15 and 16 of the Civil Account Code and paragraphs 313 to 319 of the Madras Treasury Manual (Second Edition).

12. The next procedure to be learnt is that of the preparation of the accounts to be submitted to the Account office, articles 324 to 334 of the Civil Account Code and paragraphs 305 to 312 and 320 to 332 of the Madras Treasury Manual (Second Edition). He should see the procedure whereby the Tehsil transactions are incorporated in the lists of payments submitted to the Account office and the Tehsil vouchers arranged with those of the Huzur Treasury. Special attention should be paid to the postings register and the system learnt whereby a classified account is prepared for submission to the Account office. This portion of the work should be taken up in the first few days of a month, so that the officer may gain a knowledge of the manner in which the sub-treasury accounts are incorporated in those of the Huzur Treasury. The officer himself should do the work connected with the posting register for a couple of days so as to obtain a working acquaintance with the postings register. Special attention should also be given to the procedure whereby mistakes are corrected, article 21 of the Civil Account Code and paragraphs 324 to 328 of the Madras Treasury Manual (Second Edition). The method of correcting mistakes discovered in the Huzur and sub-treasury accounts before the despatch of the consolidated accounts to the Accountant-General as well as after the despatch of these accounts should be learnt. He should be taught the importance of carefully scrutinizing every application for tranfers or adjustments and of the Treasury officer satisfying himself of the necessity for such transfer or adjustment before authorising it. This is necessary as a matter of office discipline so as to check carelessness and also as a safeguard against fraud. Laxity on the part of the Treasury Officer in this respect has facilitated fraud in the past. All proposals to transfer from a revenue to a deposit head should be especially and jealously scrutinized. He should further see how the vouchers are prepared for submission with the list of payments. He should see how the correctness of the account prepared for submission to the Account office is proved, articles 325 and 329 of the Civil Account Code and paragraph 306 of the Madras Treasury Manual (Second Edition) and how the cash balance is verified, articles 335 and 336 of the Civil Account Code and paragraphs 333 and 334 of the Madras Treasury Manual (Second Edition). The importance of the prohibition of the preparation from the Treasury records of the departmental controlling officers' account should be explained to, and impressed upon, the officer in training, article 22 (1) of the Civil Account Code. He should understand that this prohibition applies to the Administrator's accounts of estates under the Court of Wards, and the importance of not allowing the departmental and estate clerks to have access to the Treasury accounts or to sit with the Treasury clerks should be explained to him, and how, if this rule is infringed, an important safeguard and check is lost and fraud facilitated.

13. The officer should learn what *plus* and *minus* memoranda are maintained, how they are written up and the purposes which they are intended to serve. These are important accounts and an accurate knowledge of them is necessary.

14. Besides the ordinary work of the Treasury, a Treasury Officer is the account and auditing officer for Local Boards, article 89 of the Local Fund Code, for "Special" funds and for Pound funds, article 153 of the Special Funds Code. The duty is an important one, and a knowledge how the work should be done should be acquired by the officer in training. For this purpose he should spend several days in the Local Funds section of the Treasury, and see for himself how the audit is performed and the rules on the subject are put into practice. Detailed rules on the subject have been given in part V, chapters XXX to XXXVII of the Local Fund Code and in part II, chapters V to IX of the Special Funds Code.

15. Having learnt the details of the work as abovementioned, the officer will sit for a week with the Treasury officer in charge and see how he performs his duties and supervises and controls the work of his Treasury. The importance of keeping his keys of the treasury, almirahs, etc., in his personal custody and of never entrusting them to the hands of another should be explained to and impressed upon the officer in training.

16. The last portion of an officer's training will consist in personally performing the duties of a Treasury Officer for two weeks under the supervision, however, of the regular Treasury Officer. He should be given charge in the ordinary way and thus learn to take and give over charge of a treasury. During these two weeks the officer in training should, whenever in doubt upon any point, refer the matter to the regular Treasury Officer.

17. A useful indication of some of the points which require attention in the management of a Treasury will be found in the lists of questions compiled for the assistance of inspecting officers. These will be found in appendix H of the Civil Account Code and in appendix I to paragraph 3 of Standing Order No. 183. It will be well for officers in training to study these questions and their answers and to apply them in the course of their training.

II.

Scheme for the training in Treasury work of Deputy Collectors who have not served as Taluk Head Accountants or Tahsildars.

The officer should be trained in one of the smaller Treasuries where he will not be bewildered by the large number of transactions that take place.

2. The Treasury in question should be in a station where there is no branch of the Ba of Madras and should be a representative one, *i.e.*, one where all or nearly all the vario classes of expenditure are incurred.

3. The training should, so far as possible, be under a selected Treasury Officer.

4. The training should take place after the officer has passed the Account test, High grade, should last from three to three and a half months, and should consist of two parts, o of two months and one to three weeks and the other of three weeks' duration. In the firs the officer should undergo training in the various branches of the work. In the second, h should be actually in charge of Treasury, but under the direct supervision of the Treasu Officer.

5. The first five days of the first period of training should be spent in the head-quarte Taluk Treasury, where the officer should learn more especially the manner of receipt of land an other revenue. He will also learn how the sub-treasury accounts are kept and for this purpo must learn—

(1) how to write up the sub-chittas;

(2) how to write up the Day Book—

(*a*) directly the payments are made in cases of payments, such as those of regis tration, for which there is no sub-chitta,

(*b*) at the end of the day from the sub-chittas in the case of those items, such a Land Revenue for which there is a special sub-chitta,

(3) how to write up the Daily Classified Abstract for—

(*a*) Receipts;

(*b*) Payments;

(4) how to write up daily the Postings Register from which the monthly abstract i compiled.

On the 5th day he should prepare the daily classified abstract with his own hands.

While in the Taluk Treasury he need not trouble about the making of payments.

The work in the sub-treasury should be carefully followed with the Sub-treasury Manua and paragraphs 297 and 298 and 481 and 482 of the Madras Treasury Manual (Second Edition and thus the practical working of the rules and procedure of these manuals be seen.

Note.—If, in the opinion of the Collector, the Taluk Treasury at head-quarters is unsuitable for training purposes the Collector may direct that the Deputy Collector be sent for training in this part of his work to any other Taluk Treasur in which the Collector thinks that the Deputy Collector is likely to learn the work more efficiently.

6. He should then proceed to the District Treasury and master branch by branch its work

7. He should first spend seven days in the Treasurer's department, where he will learn the procedure of the Treasurer and the Shroff, both in the receipt and in the payment of money. He must understand the system of Treasurer's accounts, articles 306 and 307 of the Civil Account Code, and learn how the Treasurer's daily balance sheet is prepared, article 323 (*b*), (*c*) and (*d*) of the Civil Account Code and paragraph 299 of the Madras Treasury Manual (Second Edition). He will incidentally see how cash and notes are put into and taken out of double locks and become practically acquainted with the rules regarding the custody and storage of treasure, articles 304 and 305, 603 and 612 to 616 of the Civil Account Code, and paragraph 280 of the Madras Treasury Manual (Second Edition) and with the rules relating to the safe custody of padlocks and duplicate keys, article 305A of the Civil Account Code, and paragraph 339 of the Madras Treasury Manual (Second Edition). He may possibly see how stamps are taken out. The rules and procedure relating to safe custody of cash chests and valuables belonging to other departments should also be learnt, article 2 of the Civil Account Code, and paragraphs 4 to 6 of the Madras Treasury Manual (Second Edition).

The time spent in the Treasurer's department will afford the opportunity of gaining a practical acquaintance with the rules concerning (*a*) the conditions of currency of silver coin, articles 573 and 574 of the Civil Account Code, (*b*) the cutting or breaking of silver coin, articles 575 to 578, and (*c*) counterfeit or reduced coin, articles 519 to 584 and 587A. The procedure in making and in receiving a remittance should also be seen. During the seven days spent in the Treasurer's department, it may well happen that no specie or note remittance takes place, but it is probable such will take place during the period of training. Whenever such a remittance does take place the officer in training should take the opportunity of watching the

procedure and of seeing the rules regarding remittances applied. The rules on the subject will be found as regards specie remittances in articles 643, 644, 646 to 648, 660, 663 and 664 of the Civil Account Code, and paragraphs 454 to 458, 473 to 477 and 483 to 485 of the Madras Treasury Manual (Second Edition) and as regards currency note remittances, articles 656 to 660 and 663 of the Civil Account Code.

8. While in the Treasurer's department he must pay special attention to the *ex-officio* stamp-vendor's accounts; and watch him making entries in the various registers and notice the system whereby at the end of each day the balance in hand of each denomination of stamps may be ascertained at a glance. The orders regarding the *ex-officio* vendor's accounts will be found in the Stamp Manual, section V, paragraphs 46 to 54, 76 (vi) and (viii) and 77.

9. The officer under training will now pass into the Head Accountant's department and should bear in mind that upon his learning the work of this department thoroughly his efficiency as a Treasury Officer will depend.

10. He must spend sufficient time in this department to make himself thoroughly acquainted with the work of every branch of it. He should observe for two days the work of the clerk or clerks for each branch and do it himself the third day. Thus the time spent in this department will vary from 5 to 8 weeks according to the size of the Treasury. The officer under training should, after he has mastered the work of each individual clerk, sit for seven days with the Head Accountant and see how he checks the work of the clerks.

11. Since the distribution of the work among the clerks differs in the various Treasuries, it is not possible to lay down a hard and fast rule applicable to every case. It must suffice that he learn the work in turn of every clerk connected with payment and account work and do the work himself for one day.

12. He must, among other things, acquire a thorough knowledge of the method of receiving money at a Treasury and of granting receipts, articles 3, 308, 461, 469 to 471, 509 and 524 of the Civil Account Code, and paragraphs 7 to 10 of the Madras Treasury Manual (Second Edition); and of paying money and the general rules on the subject of the vouchers in support of the payments that are to be taken, articles 5 to 12, 17, 139, note 1, 251, 309 and 311 to 314 of the Civil Account Code and paragraphs 23 to 27 and 284 of the Madras Treasury Manual (Second Edition). Special attention must be paid to the precautions to be taken in ordering and making payments by transfer in account. The persons by whom bills submitted for payment should be drawn, the instances in which countersignature of a bill is required before payment can be made and by whom they should be countersigned should be learnt. The rules for the preparation of duplicate bills in certain departments, and under certain circumstances should also be studied so that the officer may learn how to avoid double payments first on the original and afterwards on the duplicate bill. Article 12 of the Civil Account Code and paragraphs 285 and 286 of the Madras Treasury Manual (Second Edition).

13. Besides the general principles that govern payments at a Treasury referred to in the preceding paragraph, it is necessary for the officer to make himself acquainted with the special rules relating to particular payments. These payments are as follows :—

(*a*) Salary bills of Gazetted officers, articles 26, 27, 29, 42, 44 to 46 and 309 (3) of the Civil Account Code, and paragraphs 42 to 44 and 51 of the Madras Treasury Manual (Second Edition).

(*b*) Pay of establishments, articles 58 and 60 of the Civil Account Code, and the entry regarding "monthly bill" on page 17 of the Madras Treasury Manual (Second Edition).

(*c*) Travelling allowance of Gazetted officers and establishments, articles 49 and 68 to 70 of the Civil Account Code, and 1159 to 1163 of the Civil Service Regulations.

(*d*) Contingent expenditure, articles 75, 76, 83, 85 and 87 of the Civil Account Code and paragraphs 109, 110, 112, 127 to 130 of the Madras Treasury Manual (Second Edition).

(*e*) Pensions, articles 939, 940, 943 to 948 and 953 to 961 of the Civil Service Regulations, articles 342 to 347, 349 and 353 of the Civil Account Code, paragraphs 342 to 345, and 347 to 352 of the Madras Treasury Manual (Second Edition).

(*f*) Interest on Government paper, articles 178, 179, 182 to 198 and 199A to 199C of the Civil Account Code.

(*g*) Local and Municipal funds.

General.—Articles 267 and 270 of the Civil Account Code, and paragraphs 239 and 249 of the Madras Treasury Manual (Second Edition), articles 79 and 80 of the Local Fund Code and 13 and 14 of the Municipal Account Code.

Incorporated Local Funds.—Paragraphs 240 and 242 of the Madras Treasury Manual (Second Edition).

Excluded Local Funds.—Paragraphs 250 to 256 of the Madras Treasury Manual (Second Edition), and articles 271 and 272 of the Civil Account Code.

(*h*) Departmental, *e.g.*, Public Works, Telegraph, Post Office, Military and Forest Departments.

General.—Articles 315 and 316 of the Civil Account Code.

Public Works.—Articles 449 to 452, 457 and 458 of the Civil Account Code, and paragraphs 379 and 380 of the Madras Treasury Manual (Second Edition).

Telegraph.—Articles 526 to 548 of the Civil Account Code.

Post Office.—Articles 511 to 518 and 520 of the Civil Account Code, and paragraphs 397 and 398 of the Madras Treasury Manual (Second Edition).

Military.—Articles 477 to 491 of the Civil Account Code.

Forest.—Articles 445 to 447 of the Civil Account Code, and paragraphs 374 to 377 of the Madras Treasury Manual (Second Edition).

(*i*) Miscellaneous payments.

Refunds.—Article 99 of the Civil Account Code and paragraphs 131 to 137 of the Madras Treasury Manual (Second Edition).

Discount on stamps.—Article 105 of the Civil Account Code, paragraph 76 (iv) of section V of the Stamp Manual.

Educational Grants.—Paragraphs 142 to 147 of the Madras Treasury Manual (Second Edition).

14. While in the Head Accountant's department, the officer in training will have the opportunity of becoming practically acquainted with the rules and procedure relating to the issue and payment of Remittance Transfer Receipts and Supply Bills.

The rules on the subject of the care of bill forms are given in articles 405 to 407 of the Civil Account Code.

The conditions on which Remittance Transfer Receipts may be issued will be found in article 143 of the Civil Account Code.

A close practical knowledge of the procedure under which bills are issued, paid, exchanged (articles 148 and 402 of the Civil Account Code) and cancelled (articles 146, 147, and 401 of the Civil Account Code) should be acquired by the officer in training, and he should be specially careful in ascertaining the checks that have been provided by the rules for the security of the Treasury Officer, both as regards the issue and the payment of bills. As regards the issue of bills special attention is invited to articles 371 to 374, 376 to 379 and 384 to 386 of the Civil Account Code; articles 387 to 394 and 400 deal with the payment of bills.

15. An intimate and accurate acquaintance with the rules and procedure relating to deposits on the part of a Treasury officer is of great importance. More than once the perpetration of a fraud has occurred in connection with deposit transactions. In the Head Accountant's department he will have the opportunity of seeing the rules on the subject put into practice. The rules limiting the class of transactions that may be treated as deposits are given in articles 246 to 249, 460 and 525 of the Civil Account Code, and paragraph 221 of the Madras Treasury Manual (Second Edition). The rules regarding the receipt of deposits will be found in article 472 of the Civil Account Code, and paragraphs 228 to 230 and 232 of the Madras Treasury Manual (Second Edition). The procedure regarding the repayment of deposits is contained in articles 250, 258, 259 and 472 of the Civil Account Code, and paragraphs 222 223 and 232 (7) to (11) of the Madras Treasury Manual (Second Edition). The nature of the account maintained in the Treasury for estates under the Court of Wards should be explained to, and learnt by, the officer in training.

16. The officer in training should also make himself acquainted with the rules and procedure relating to transactions in connection with the Salt and Abkári Department. These will be found in chapter 34 of the Madras Treasury Manual (Second Edition).

17. The process of watching the procedure in connection with the receipt and payment of money referred to in the foregoing paragraphs involves also the process of recording the receipts and payments in the accounts of the Treasury. The rules relating to the accounting for the various classes of transactions will be found in the various chapters of the Code and Madras Treasury Manual in which the several articles and paragraphs already quoted are given. A few general rules on the subject are given in articles 317 to 319 of the Civil Account Code and paragraphs 289 to 296 of the Madras Treasury Manual (Second Edition). It has been stated in paragraph 10 that the officer in training must do with his own hands for one day each portion of the work in the Accountant's department after he has learnt the manner in which it should be done. This applies to the account as well as to the audit processes.

18—27. As in scheme for training of Deputy Collectors who have been Tahsildars and Head Accountants, paragraphs 8 to 17.

Scheme for the training in Treasury-work of Junior Members of the Indian Civil Service.

The officer should be trained as a rule in the district in which he happens to be stationed.

2. The training should, if possible, take place between the passing by the officer of the Lower and Higher Standards of the Departmental Examination and should last for seven weeks and should consist of two parts, one of five weeks', and the other of two weeks', duration.

3. The first five days of the first period of training should be spent in a Taluk Treasury, the one which the Collector considers best fitted for the purpose. In this Treasury the officer should learn more specially the manner of receipt of land and other revenue. He should also learn how the sub-treasury accounts are kept and must understand the manner in which the following accounts, etc., are compiled :—

(1) The sub-chittas.

(2) The Day Book.

(A) Directly the payments are made in cases of payments such as those of registration for which there is no sub-chitta.

(B) At the end of the day from sub-chittas in the case of those items, such as land revenue, for which there is a special sub-chitta.

(3) The daily classified abstraction for (A) Receipts, (B) Payments.

(4) The daily Posting Register from which the monthly abstract is compiled.

While in the Taluk Treasury he need not trouble about the making of payments.

The work in the Sub-Treasury should be carefully followed with the Sub-Treasury Manual and paragraphs 297, 298, 481 and 482 of the Madras Treasury Manual (Second Edition), and thus the practical working of the rules and procedure of these manuals be seen.

4. The officer should then proceed to the District Treasury and master branch by branch its work.

5. He should first spend one day in the Treasurer's department where he will learn the procedure of the Treasurer and the Shroff, both in the receipt and in the payment of money. He must understand the system of Treasurer's accounts, articles 306 and 307 of the Civil Account Code, and learn how the Treasurer's daily balance sheet is prepared, article 323 (*b*) (*c*) and (*d*) of the Civil Account Code and paragraph 299 of the Madras Treasury Manual (Second Edition). He will incidentally see how cash and notes are put into and taken out of double locks and become practically acquainted with the rules regarding the custody and storage of treasure, articles 304, 305, 603 and 612 to 616 of the Civil Account Code and paragraph 280 of the Madras Treasury Manual (Second Edition) and with the rules relating to the safe custody of padlocks and duplicate keys, article 305A of the Civil Account Code and paragraph 3 i9 of the Madras Treasury Manual (Second Edition). He may possibly see how stamps are taken out. The rules and procedure relating to the safe custody of cash chests and valuables belonging to other departments should also be learnt, article 2 of the Civil Account Code and paragraphs 4 to 6 of the Madras Treasury Manual (Second Edition).

The time spent in the Treasurer's department will afford the opportunity of gaining a practical acquaintance with the rules concerning (*a*) the conditions of currency of silver coin, articles 573 and 574 of the Civil Account Code, (*b*) the cutting or breaking of silver coin, articles 575 to 578, and (*c*) counterfeit or reduced coin, articles 579 to 584 and 587A. The procedure in making and in receiving a remittance should also be seen. On the day spent in the Treasurer's department, it may well happen that no specie or note remittance takes place, but it is probable such will take place during the four weeks' period of training. Whenever such a remittance does take place, the officer in training should take the opportunity of watching the procedure and of seeing the rules regarding remittances applied. The rules on the subject will be found as regards specie remittances in articles 643, 644, 646 to 648, 660, 663 and 664 of the Civil Account Code and paragraphs 454 to 458, 473 to 477 and 483 to 485 of the Madras Treasury Manual (Second Edition), and as regards currency note remittances, articles 656 to 660 and 663, Civil Account Code.

6. While in the Treasurer's department he must pay special attention to the ex-officio stamp vendors' accounts, and watch him making entries in the various registers and notice the system whereby at the end of each day the balance in hand of each denomination of stamps may be ascertained at a glance. The orders regarding the ex-officio vendors' accounts will be found in the Stamp Manual, section V, paragraphs 46 to 54, 76 (VI) and (VIII) and 77.

7. The officer under training will now pass into the Head Accountant's department and should bear in mind that, upon his learning the work of this department thoroughly, his efficiency as a Treasury Officer will depend.

8. The Assistant Collector will spend two weeks in this department.

(*a*) At least one day should be occupied in mastering the stamp accounts as compiled in this branch of the office, and learning how the plus and minus memoranda are prepared and the method of verifying the accounts preparatory to signing the half-yearly certificate—*vide*

sections IV and V of Stamp Manual, Rules 6 to 26, and the Notification published on pages 230 to 232 of the former section and paragraphs 13, 14 and 39 to 58 of the latter section.

(*b*) He should see how the stamp balances are verified and learn how to prepare indents for fresh stock of stamps.

(*c*) He should also pay special attention to the method of audit of repayment of deposits, articles 246, 250, 258, 259, 460, 472 and 525, Civil Account Code, also paragraphs 221 to 238 and 362 to 368 of the Madras Treasury Manual (Second Edition).

(*d*) *Payment of pensions.*—Articles 939, 940, 943 to 948 of the Civil Service Regulations, articles 342 to 347 and 350 of the Civil Account Code and paragraphs 342 to 344, 347, 354 and 357 of the Madras Treasury Manual (Second Edition).

(*e*) *Refunds.*—Article 99, Civil Account Code, and paragraphs 131 to 137 of the Madras Treasury Manual (Second Edition).

(*f*) The rules relating to the issue and receipt of Remittance Transfer Receipts and Supply Bills, articles 143, 146, 147, 148, 401 and 402, Civil Account Code, also 371 to 374, 376 to 379, 384 to 394 and 400 of the Civil Account Code.

(*g*) The officer in training should also make himself acquainted with the rules and procedure relating to transactions in connection with the Salt and Abkári Department. These will be found in Chapter 34 of the Madras Treasury Manual (Second Edition).

(*h*) Method of opening and closing Treasury accounts—

A.—For the day, article 323, Civil Account Code, and paragraph 299 of the Madras Treasury Manual, (Second Edition).

B.—For the month.

(*i*) Management of cash balances in the district. A few general rules on the subject will be found in articles 334 and 638 of the Civil Account Code and paragraphs 448 to 451 of the Madras Treasury Manual (Second Edition).

(*j*) The procedure and rules relating to *Currency Chests*, articles 630, 631 and 633 to 636 of the Civil Account Code and paragraphs 439 to 447 of the Madras Treasury Manual (Second Edition).

(*k*) The next procedure to be learnt is that of the preparation of the accounts to be submitted to the Account office, articles 324 to 334 of the Civil Account Code, and paragraphs 300 to 304, 307 to 312 and 330 to 332 of the Madras Treasury Manual (Second Edition). He should see the procedure whereby the Tehsil transactions are incorporated in the lists of payments submitted to the Account office and Tehsil vouchers arranged with those of the Huzur Treasury. Special attention should also be given to the procedure whereby mistakes are corrected, article 21 of the Civil Account Code and paragraphs 324 to 328 of the Madras Treasury Manual (Second Edition). The method of correcting mistakes discovered in the Huzur sub-treasury accounts before the despatch of the consolidated accounts to the Accountant-General as well as after the despatch of these accounts should be learnt. He should be taught the importance of carefully scrutinizing every application for transfers or adjustments and of the Treasury Officer satisfying himself of the necessity for such transfer or adjustment before authorizing it. This is necessary as a matter of office discipline so as to check carelessness and as a safeguard against fraud. Laxity on the part of the Treasury Officer in this respect has facilitated fraud in the past. All proposals to transfer from a Revenue to a Deposit head should be specially and jealously scrutinized. He should further see how the vouchers are prepared for submission with the lists of payments. He should see how the correctness of the account prepared for submission to the Account office is proved, articles 325 and 329 of the Civil Account Code and paragraph 306 of the Madras Treasury Manual (Second Edition), and how the cash balance is verified, articles 335 and 336 of the Civil Account Code and paragraphs 333 and 334 of the Madras Treasury Manual (Second Edition). The importance of the prohibition of the preparation from the Treasury records of the departmental controlling officer's account should be explained to and impressed upon the officer in training, article 22 (1) of the Civil Account Code. He should understand that this prohibition applies to the Administrator's accounts of estates under the Court of Wards, and the importance of not allowing the Departmental and Estates clerks to have access to the Treasury accounts or to sit with the Treasury clerks should be explained to him and how, if this rule is infringed, an important safeguard and check is lost and fraud facilitated.

(*l*) The system whereby objections taken by the Account and Audit office are communicated to the Treasury Officer and dealt with by him should be thoroughly learnt, articles 15 and 16 of the Civil Account Code and paragraphs 313 to 319 of the Madras Treasury Manual (Second Edition).

(*m*) He should learn how to audit pay, establishment, travelling allowance and contingent bills.

9. Three days of his time in the Accountant's department should be spent in the Local Fund Audit and Account Branches in mastering the details of this branch of the work. Special attention should be paid to this very important part of the officer's training. Detailed rules on the subject are to be found in Part V, Chapters XXX—XXXVII of the Local Fund Code, and Part II, Chapters V—IX of the Special Funds Code.

10. The Treasury Officer will sit for the next six days with the officer and shew him how an experienced Treasury officer performs his duties and supervises and controls the work of his Treasury.

11. The officer under training should then personally perform the duties of a Treasury Officer for seven days on the responsibility of the regular Treasury Officer. He should take over charge in the ordinary way.

12. A useful indication of some of the points which require attention in the management of a Treasury will be found in the lists of questions compiled for the assistance of Inspecting officers. These will be found in Appendix H of the Civil Account Code and in Appendix I to paragraph 3 of Standing Order No. 183. It will be well for officers in training to study these questions and their answers and to apply them in the course of their study of the work of each clerk and department of a Treasury.

13. The officer should lastly be in independent charge of the Treasury for two weeks.

(6) Govt Fin Cir 246-04-6

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

Correspondence ending with letter No. 4941/1009 dated the 8th March 1905 from the Comptroller to the Government of His Highness the Maharaja on the subject of the training to be given to Assistant Commissioners in Treasury work before they are placed in charge of Treasuries and of their being required to pass the Accounts Test.

Order thereon:- No. OR. 1031-40 Govt. Fin 246-04-6

Dated Bangalore, 7th August ~~July~~ 1907.

In reviewing the report on the inspection of the Chitaldrug District Treasury made by one of the Assistant Comptrollers, Government observed

observed in their order No. Fl.2125-6--
Genl.Fin.588-03-4 dated 4th October --
1904 that the irregularities and omis-
sions noticed in the report were attri-
butable to ignorance on the part of the
Treasury Officials of the provisions --
of the Civil Accountant Code and to the
indifferent supervision of their work
by the Treasury Officer, and directed
that the Treasury Officer should be
made to realise his responsibility for
the administration of the Treasury and
that the Treasury Officials should be
required to pass the Accounts Test. --
This order having been communicated to
all the Deputy Commissioners for ------
guidance, the Deputy Commissioner of --
the Mysore District brought to the ----
notice of Government that the work in
the Mysore District Treasury was com-
paratively heavy and none of the -----
Treasury Officials had passed the ----
Accounts Test and that the efficiency ø

of the Treasury staff needed improvement.
Therefore upon it was pointed out to the ---
Comptroller that in order to remove the
defects in the working of the Treasuries
caused by want of sufficient knowledge
on the part of the Treasury Officials -
concerned with checking payments and
writing the accounts, it was necessary
to frame a rule to the effect that all
the Treasury Officials should pass the
Local Service Accounts Examination and
that no one who had not passed that --
test should be employed in Treasuries,
and he was also requested to consider
the question of improving the effi----
ciency of the Treasury Staff generally
and make his suggestions thereon; In
reply, the Comptroller stated that it
was more important for this purpose to
insist that Officers placed in charge
of Treasuries should themselves undergo a pre-
liminary training ~~themselves~~, qualifying
them for such appointments and pass an

an examination in Accounts, than that the subordinates should be made to pass any examination as their work was done under the direction of the Treasury --- Officer.

2. Thereupon, he was requested to --- submit definite proposals formulating a regular scheme for improving the efficiency of the Treasury adminiatration and the training of Officers in Treasury work. Accordingly Mr. Basu, the former Comptroller, submitted a scheme the main features of which are, that -- the Local Service Accounts Test should be of two standards, higher and lower; that Assistant Commissioners, Amildars and Deputy Amildars should be required to pass the higher standard and the ---- Treasury Head Accountants and the Taluk Sheristedars the lower standard; that District Treasurers should be exempted from passing the test; that Treasury Head Accountants and Taluk Sheristedars

Sheristedars should undergo a practical course of training in Treasury work -- for 6 to 12 months; and that Assistant Commissioners, Amildars and Deputy --- Amildars should be given a similar --- training on the lines laid down in the rules in force in the Madras Presi---- dency.

3. Government after careful consideration of the proposals of the Comptroller and the system in force elsewhere for the training of Treasury Officers and subordinates, are of opinion that the following instructions, if duly observed, will result in a great improvement of the efficiency of the work done in Treasuries and put a stop to the --- irregularities often observed at present.

4. Under the Civil Service rules, -- Assistant Commissioners are to receive a training in accounts in the Comp---- troller's

Comptroller's Office. They will also before being placed in independent --- charge of a Treasury, undergo special training in all branches of Treasury w work in accordance with the scheme -- approved in the order under an experi- enced Treasury Officer for 4 to 6 ---- months. Such training may ~~also~~ be dis pensed with in the case of Officers wh have already gained sufficient practic experience of Treasury work. It is -- therefore considered unnecessary to re quire them to pass an examination in accounts in addition to the other exa- minations they are required to pass. As regards the other Officers and offi cials (except the District Treasurers) the Local Service Examination Rules -- issued in December 1906 make it obliga tory on them to pass the Accounts Test and no further directions in that res- pect are called for.

5. Government

5. Government agree with the Comptroller in thinking that District Treasurers need not be required to pass the ------ Accounts Test. Government also consider it unnecessary to have two standards for the Accounts Test Examination as proposed by the Comptroller.

6. As regards the practical training of other Officers and Officials in ---- Treasury work, Government consider that as the passing of the Accounts Test -- is an essential qualification for ---- Treasury Head Accountants and Taluk -- sheristedars, it is unnecessary to make them undergo a practical training in addition to what they must learn in the course of actual work. Government also consider it impracticable to make provision for special training in the case of Amildars, Deputy Amildars and candidates eligible for such appointments.

With

7. With the foregoing observations -- Government are pleased to direct that the course of practical training in -- Treasury work be, as in the Madras -- Presidency, confined to Assistant Commissioners only and accordingly issue the following rules for their training.

(Here print the appended rules).

Offg: Secretary to Govt.
31/7/n

To

The Com ptroller Mysore Govt.
" Revenue Commissioner in Mysor
" Deputy Commissioners of Dists